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Annual reports of the
auditors and other town
officers of the town of
Chelsea, Vermont ...

ANNUAL REPORT

Chelsea, Vt.

January 31

1938

ANNUAL REPORT

CHELSEA

VERMONT

January 31, 1938

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Town Officers 1937-1938.

Moderator,		O. Fay Allen
Clerk,		J. M. Comstock
	Ray S. Thresher,	Term expires 1938
Selectmen,	Frank M. Gates,	Term expires 1939
	Elmer C. Woodworth	Term expires 1940
Treasurer,		J. M. Comstock
Overseer of Poor,		Selectmen
Road Commissioner,		George D. Lyford
Constables,		Chauncey C. Liese & R. B. Scoville
Collector of Taxes,		Chauncey C. Liece
	Lyman A. Burbank,	Term expires 1938
Listers,	Ernest M. Young,	Term expires 1939
	Everett F. Spear,	Term expires 1940
	A. L. Sprague,	Term expires 1938
Trustees of Public Money,	A. G. Bradshaw,	Term expires 1939
	F.W. Button,	Term expires 1940
	F. Ray Keyser,	Term expires 1938
School Directors,	Arline B. Titus,	Term expires 1939
	E. Ralph Walker,	Term expires 1940
	E. Harold Colby,	Term expires 1938
Auditors,	O. F. Allen,	Term expires 1939
	Russell G. Corwin,	Term expires 1940
	J. M. Comstock,	Term expires 1938
	Mary A. Griffin,	Term expires 1939
Trustees of Public Library,	Nellie S. Hood,	Term expires 1940
	Arthur. H. Morey,	Term expires 1941
	Maurice S. Bicknell,	Term expires 1942
Superintendent of Schools,		H. V. Wheelock
Clerk of School Board,		Arline B. Titus
Town Grand Jurors,		E. R. Walker & F. Ray Keyser
Town Agent,		O. Fay Allen, Jr.
Surveyors of		W. A. Reed
Wood and Lumber,		M. L. Whitney
		Guy W. Bowin
Fence Viewers,		G. Warren Cross
		E. R. Walker
Weigher of Coal,		Henry F. Gates
		M. S. Bicknell
Pound Keepers,		Albert G. Bradshaw
		Henry W. Burbank
		Wilmarth H. Luce
Tree Warden,		D. H. Gilman
	J. M. Comstock,	Term expires 1938
	C. N. Dearborn,	Term expires 1939
Cemetery Commissioners,	S. C. Wilson,	Term expires 1940
	H. F. Bryant,	Term expires 1941
	Percy J. Heath	Term expires 1942

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TOWN OF CHELSEA, VT.

1937-1938.

Population, 1,004. Area, 23,818 acres. Altitude, 840 feet.

Real and personal grand list	$5,338.61
Polls (539)	539.00
Total.	$5,877.61

Taxes Raised.

Town tax (150 cents)	$8,816.42
School tax (145 cents)	8,522.53
Highway tax (30 cents)	1,763.28
County tax (two cents)	117.55
Old age assistance tax, $2.50 per poll	1,347.50
Total.	$20,567.28

FINANCIAL CONDITION.

School Account Indebtedness.

(As of June 30, 1937—end of school year.)

H. N. Sanborn, two notes	$1,500.00
Less cash balance if outstanding orders were paid	530.10
Actual indebtedness.	$969.90

GENERAL OR TOWN ACCOUNT.

Resources.

Balance in Treasurer's hand Feb. 1, 1938		$2,106.14
Less non-interest bearing orders outstanding:		
Selectmen's orders	$216.83	
Overseer's orders	126.00	
Highway orders	10.10	
		352.93
		1,753.21
Taxes due and unpaid		4,120.18
Lease land rent due and unpaid		75.50
Real estate (other than that used for town purposes):		

Francis Laird farm	$1,000.00	
Francis Laird village property	700.00	
Scott George farm	700.00	
		2,400.00
Tractor and snowplow	$6,300.00	
Less depreciation	1,300.00	
		5,000.00
William and George Lyford note		40.00
		$13,388.89

Liabilities.

Money for which the town is liable only for the interest so long as conditions are complied with		$5,476.75
Interest bearing orders outstanding		6,440.00
Interest on same to Feb. 1, 1937		140.50
		$12,057.25
Total resources	$13,388.89	
Total liabilities	12,057.25	
Excess of resources over liabilities.		1,331.64
Indebtedness, town account, Feb. 1, 1937		305.30
Gain in town account for year 1937.		$1,636.94

If resources and liabilities were figured in cash items only we owe:

Interest bearing orders and interest to Feb. 1, 1938		$6,580.50
Cemetery funds held in trust		5,476.75
		$12,057.25
We have on hand after paying outstanding orders (non-interest bearing)		1,753.21
Which makes an indebtedness of		$10,304.04
Less amount due on unpaid taxes	$4,120.18	
Less amount due on lease land rent	75.50	
		4,195.68
Leaving an indebtedness of		$6,108.36

Your auditors feel that the first setup presents a more nearly true picture of the financial condition of the town.

COMPARATIVE TABLES.

Delinquent Taxes.

Feb. 1, 1934	$5,868.67
Feb. 1, 1935	$4,051.43
Feb. 1, 1936	$4,119.56
Feb. 1, 1937	$2,579.65
Feb. 1, 1938	$4,120.18

Expended On Highways—Town Roads.

1933	$6,073.34
1934	$6,728.32
1935	$6,177.37
1936	$5,226.41
1937	$8,461.39

Expended On Highways—State Work.

1933	
1934	$8,155.18
1935	$1,197.29
1936	$1,193.27
1937	$1,218.59

Assistance to Poor—Overseer's Account.

1933	$857.19
1934	$1,657.27
1935	$3,216.38
1936	$1,974.28
1937	$1,600.48

Expended From Roberts Poor Fund.

1933	$882.82
1934	$639.74
1935	$721.41
1936	$674.42
1937	$1,039.58

Expended From General Account—Less Borrowed Money.

1933	$6,844.08
1934	$9,508.76
1935	$6,896.18
1936	$7,580.75
1937	$13,299.22

Money Available, General Account—Less Borrowed Money.

1933	$7,629.98
1934	$10,574.41
1935	$9,534.12
1936	$9,716.83
1937	$11,115.82

Cost of Snow Roads.

1933	$1,092.70
1934	$1,372.11
1935	$942.67
1936	$871.18
1937	$626.18

TOTAL TAXES RAISED.

School Tax Included.

	Rate.	Amount raised.
1933	$2.70 and $1.50 flood	$16,667.30
1934	$2.81 and $1.50 flood	$17,335.55
1935	$2.86 and $1.50 flood, $1 old age Ass't.	$17,992.71
1936	$3.19 and $1.75 old age assistance	$19,861.46
1937	$3.27 and $2.50 old age assistance	$20,567.28

AUDITORS' REPORT.

We have audited the accounts of the various town officers of the Town of Chelsea for the year ending Jan. 31, 1938, and submit herewith the following reports of these officers. We believe they correctly present the financial operation and condition of the town for the past year.

Respectfully submitted,
E. H. COLBY,
O. F. ALLEN,
R. G. CORWIN, Auditors.

TREASURER'S REPORT

General or Town Account.

Receipts.

On hand Feb. 1, 1937—

Bank balance (unavailable)	$267.01
Bank balance (available)	4,356.15

Cash	1,634.79	
		$6,257.95
From R. H. Burbank, tax collector	$391.87	
From C. C. Liese, tax collector (delinquent)	853.24	
From C. C. Liese, tax collector, 1937 list	9,294.83	
		10,539.94
From State Treasurer—		
For unselected highways	$5,816.25	
For selected highways	1,217.36	
For winter roads	18.43	
For highway maintenance	86.03	
		7,138.07
Lease land rents		118.10
Dog licenses		307.20
Sale of dynamite, etc.		8.76
Town hall rents		94.00
Roberts lighting fund		80.00
From Laird property		170.00
Town of Northfield (Coburn account)		325.10
H. W. Spear, refund to overseers		5.42
On O'Donnell case		6.10
Rebate on snowplow		4.00
Money borrowed		12,500.00
		$37,554.64

Disbursements.

Money borrowed	$10,500.00
Selectmen's orders paid	13,400.32
Overseer's orders paid	1,844.15
Road commissioner's orders paid	8,485.44
Permanent highway orders paid	1,218.59
Cash on hand	308.20
Bank balance (available)	1,530.93
Bank balance (unavailable)	267.01
	$37,554.64

JOHN M. COMSTOCK, Treasurer.

HIGHWAY DEPARTMENT

Geo. B. Lyford, Road Commissioner.

Auditors' Account—Money Available.

Town tax of 30 cents	$1,763.28
State Treasurer, for unseletced roads	5,816.25
Dynamite and caps sold	8.76
State Treasurer, maintenance	86.03
Total receipts, this year.	$7,674.32
Actual balance from last year	150.92
Total available.	$7,825.24

Orders Drawn.

By Geo. D. Lyford for general highway	$2,637.79
By Geo. D. Lyford for unselected highways	3,871.39
By W. H. Luce, agent, unselected highways	1,952.21
Total orders drawn.	$8,461.39
Funds available	7,825.24
Overdraft charged to general account.	$636.15

Highway Orders Outstanding.

Feb. 1, 1938—Unselected—

No. 764 July 10, 1937—F. W. Driver	$1.10
No. 359 Aug. 15, 1936 H. Lyford	9.00
	$10.10

Wages Paid In Highway Department.

Road commissioner—$3.50 per nine-hour day.
Laborers—$2.25 per nine-hour day.
Man and team—$4.50 per nine-hour day.
Man and truck—50 cents per yard hour.

GENERAL HIGHWAY—1937.

George D. Lyford, Road Commissioner.

Orders Drawn.

L. D. Sargent, labor	$5.00
George Gates, labor	1.00
W. H. Luce, labor	8.25

E. G. LaFrancis, labor	10.00
R. R. Coburn, labor	5.63
Elmer C. Woodworth, labor	17.75
Nelson Kendall, labor	1.75
A. W. Coburn, labor	13.50
Richard Druge, labor	2.25
Archie Dupras, labor	38.25
George Chase, labor	2.75
A. Edwards, labor	13.25
Ray Thorne, labor	2.61
Clifford Ryder, labor	3.00
H. Hersey, labor	2.62
Kenneth O'Donnell, labor	14.00
B. O. Barrows, labor	5.50
R. Blakey, labor	5.00
Neal Dodge, labor	9.00
P. J. Heath, labor	9.00
Ernest Royce, labor	28.10
David Blakeney, labor	14.80
L. D. Roberts, labor	134.50
Kenneth Hill, labor	6.75
Nelson Betts, labor	7.25
E. H. Kennedy, jr., labor	24.87
Vernon Armington, labor	14.40
Victor Austin, labor	26.25
Donald Ramsey, labor	6.52
Harold Ladd, labor	13.12
A. E. Felch, labor	17.25
Norman McFarlane, labor	6.75
L. C. Smith, labor	2.00
Raymond Moulton, labor	9.00
Richard Bettis, labor	10.80
George Hayward, labor	14.50
Alfred Dodge, labor	45.00
Eugene Slack, labor	26.87
Ferd Coffin, labor	14.62
William Lyford, labor	47.54
Herbert Lyford, labor	70.75
Ernest Luce, labor	50.30
H. F. Gates, labor	474.16
Fred Lyon, labor	79.53
G. L. Slack, labor	101.11
P. D. Sargent, labor	276.50
Fred Sanborn, labor	8.90
Walter Grant, labor	284.12
G. D. Lyford, labor	325.34

Glenn Kennedy, labor		95.41
C. C. Liese, tax collector—For		
David Blakeney, labor	$3.70	
Ernest Luce, labor	9.20	
Ferd Coffin, labor	3.25	
Ernest Royce, labor	5.89	
Gerald Slack, labor	13.92	
Glen Kennedy, labor	10.68	
R. H. Moulton, labor	2.25	
E. LaFrancis, labor	5.00	
G. L. Slack, labor	9.01	
Fred Lyon, labor	12.46	
Vernon Armington, labor	2.47	
Russell Corwin, labor	3.75	
R. R. Blakey, labor	5.00	
Richard Bettis, labor	3.60	
J. Beck, labor	27.00	
		117.18
L. L. Blake, machine blade		7.70
R. C. Woodruff, shovels and hardware		23.63
Allen and Underhill, order books		5.65
Manley Carpenter, repair work		5.00
Guy Moxley, gravel		66.80
R. J. Doyle, express		1.37
Harley Sutton, toll		3.34
Total orders drawn.		$2,637.79

UNSELECTED HIGHWAY—1937.

George D. Lyford, Road Commissioner.

Orders Drawn.

Orville Ladd, labor	$8.00
Clifford Ryder, labor	5.00
C. M. Young, labor	2.25
A. C. Coburn, labor	5.40
A. L. Jones, labor	66.37
Norman McFarlane, labor	157.50
A. H. Dodge, labor	9.00
Neal Ladd, labor	22.50
William Lyford, labor	33.35
Clyde Lyon, labor	15.75
Victor Austin, labor	51.62
Glenn Button, labor	15.75
Myron Holmes, labor	6.25

Harold Ladd, labor		13.50
Henry Gates, labor		75.00
Carl Downing, labor		2.25
Arthur Hill, labor		10.12
Harry Slack, labor		5.62
Raymond Kennedy, labor		3.50
Carl DeAlmeida, labor		10.25
Fred Sanborn, labor		7.00
George Hersey, labor		6.99
P. J. Heath, labor		9.00
Athol Coburn, labor		3.75
Richard Druge, labor		15.89
Cecil Densmore, labor		8.82
Archie Dupras, labor		23.50
R. A. Bettis, labor		3.60
Ernest Royce, labor		9.00
A. P. Morey, labor		33.25
George Hayward, labor		56.25
Fred Lyon, labor		18.00
Harry Hayward, labor		25.75
George Chase, labor		17.75
A. W. Bearor, labor		4.75
Paul Libby, labor		4.50
Stanley McCullough, labor		5.00
Eugene Slack, labor		75.62
L. D. Roberts, labor		270.50
Walter Grant, labor		484.74
P. D. Sargent, labor		553.50
Herbert Lyford, labor		88.87
G. L. Slack, labor		118.37
Glenn Kennedy, labor		152.48
George Lyford, labor		317.44
C. C. Liese, tax collector—For		
Gerald Slack	$12.37	
Clyde Lyon	2.25	
A. C. Coburn	1.35	
Neal Dodge	8.50	
Orville Ladd	2.00	
William Lyford	5.40	
Cecil Densmore	14.55	
Richard Druge	7.48	
		53.90
Harley Sutton, toll		8.41
O. E. Burgess, bills		1.20
Guy Moxley, gravel		204.20
E. H. Colby, cement		7.50

Reynolds and company, handles	1.00
Manley Carpenter, repairs	2.35
Vermont Explosives company, dynamite & caps	192.17
Penn. Culvert company, culverts	567.36
Total orders drawn.	$3,871.39

ORDERS DRAWN BY W. H. LUCE FOR UNSELECTED HIGHWAY—1937.

E. E. Luce, labor with team	$303.75
T. N. Hill, labor	127.13
T. G. Taplin, labor	61.88
Neal Dodge, labor	149.64
R. H. Moulton, labor	146.26
Ralph Coburn, labor	23.63
W. H. Luce, labor and team	386.00
Athol Coburn, for stone and labor	22.70
D. W. Fearon, labor	18.12
C. E. Richard, labor	11.25
Walter Grant, labor with truck	63.00
Lee Roberts, labor with truck	148.50
Norman McFarlane, labor with truck	94.50
R. C. Kennedy, labor	86.63
H. C. Cole, labor with team	39.00
H. C. Luce, labor	13.50
F. W. Driver, for stone	5.10
Guy Moxley, for gravel	31.60
E. C. Royce, labor	75.38
Frank Bailey, for stone	5.00
Fred Sanborn, for gravel	14.40
New England Metal Culvert Co.	125.24
Total.	$1,952.21

SPECIAL STATE WORK—RANDOLPH ROAD.

W. H. Luce, Agent.

Money Available.

From State of Vermont (5 per cent highway tax)	$968.08
From State of Vermont (permanent construction)	249.28
Cash on hand from last year	8.61
Total amount available.	$1,225.97
Orders drawn for labor and material	1,218.59
Cash on hand Feb. 1, 1938.	$7.38

SELECTED STATE WORK—RANDOLPH HIGHWAY.

W. H. Luce, Agent.

Neal Dodge, labor	$55.13
R. C. Kennedy, labor	82.97
R. H. Moulton, labor	73.83
H. C. Luce, labor	33.75
E. E. Luce, labor with team	100.80
E. E. Royce, labor	64.64
W. H. Luce, labor and team	247.65
New England Metal Culvert company	74.98
T. N. Hill, labor	76.32
I. H. Hood, labor	18.00
Mike Nicolette, labor	59.63
Lee Roberts, labor with truck	81.00
Walter Grout, labor with truck	81.00
Guy Moxley, for gravel	42.30
C. C. Liese—	
For E. E. Luce, labor	22.05
For E. C. Royce, labor	15.25
For T. N. Hill, labor	11.54
For R. C. Kennedy, labor	11.54
For R. H. Moulton, labor	17.30
L. N. Lucas, for sharpening drills and picks	11.75
Vermont Explosive company, dynamite and caps	34.75
Harley Sutton, toll crossing land	2.41
Total.	$1,218.59

SELECTMEN'S ACCOUNT

(By Auditors.)

Taxes Raised and Money Received This Year.

From taxes	$10,317.99
Lease land rent	118.10
Dog licenses	307.20
Town hall rent	94.00
Roberts lighting fund	80.00
From Francis Laird account	170.00
From O'Donnel case	6.10
Rebate on snowplow	4.00
State Treasurer, winter roads	18.43
Total.	$11,115.82

Money Expended.

Orders drawn as per summary, exclusive of money borrowed	$13,299.22
Balance of Overseer's account transferred to Selectmen's account	1,513.63
Total expense.	$14,812.85
Less amount raised and received	11,115.82
Expenditures above receipts.	$3,697.03

The auditors have also transferred the $636.15 overdraft in the highway account to the general account and same should be taken care of this coming year by a tax of 11 cents on a dollar.

Summary of Selectmen's Orders Drawn.

Snow roads—		
Tractor expense, including fuel and oil	$187.06	
Labor	439.12	
		$626.18
Bridge repairs		848.05
Money borrowed		12,500.00
Interest paid		452.80
Taxes, old age assistance, etc.		1,594.23
Bills of town officers		757.56
Streets and commons		298.50
Town hall		412.91
Dog damage		95.00
Tractor, tank and pump		6,300.00
Laird account		202.13
Miscellaneous		1,711.86
Total.		$25,799.22

Selectmen's Orders Outstanding.

Money borrowed at three per cent.

No.			
313	Mar. 4, 1936	C. E. and Mary Taplin	$1,400.00
346	June 1, 1936	Frank W. Button	1,500.00
361	June 17, 1936	Frank W. Button	200.00
746	Mar. 8, 1934	J. M. Comstock	800.00
532	April 1, 1932	F. M. Gates, trustee	135.00
533	April 1, 1932	F. M. Gates, trustee	135.00
534	April 1, 1932	F. M. Gates, trustee	135.00
535	April 1, 1932	F. M. Gates, trustee	135.00

597	July 14, 1937	F. E. and Nellie S. Hood	1,000.00
1	July 14, 1937	Frank W. Button	1,000.00
		Total.	$6,440.00

Non-Interest Bearing Orders.

No.			
53	Oct. 26, 1937	E. M. Young	$18.00
68	Nov. 9, 1937	R. B. Tilton	2.00
106	Jan. 25, 1938	Ray Thresher	65.00
107	Jan. 25, 1938	Elmer Woodworth	15.00
116	Jan. 31, 1938	Ray Thresher	5.92
117	Jan. 31, 1938	J. M. Comstock	110.91
		Total.	$216.83

SELECTMEN'S ORDERS DRAWN.

Winter Roads.

Athol Coburn		$52.60
Victor Longley		34.25
Richard Bettis		13.00
George Lyford		10.00
Donald Ramsey		1.75
Gerald Slack		18.80
Ralph Hill		14.40
C. H. Baraw		10.25
J. M. Comstock, for J. E. Horton, damage by winter road		2.00
Albert H. Hopkins		1.75
Myron C. Holmes		3.80
Merrill Whitney		2.50
Guy Moxley		2.50
Richard Burbank, for taxes of—		
Athol Coburn	$1.90	
Richard Bettis	3.25	
Gerald Slack	.70	
Ernest Royce	2.47	
Kenneth O'Donnell	.80	
Ralph Hill	3.60	
Myron Holmes	.95	
		13.67
R. H. Burbank, for R. A. Bettis		2.25
Elmer C. Woodworth		9.50
Willis Austin		3.50
Henry Gates		82.65

Perley Fletcher		3.00
Paul Libby		22.50
Joseph Horton		.80
Alton Felch		5.40
Roger Gilman		6.50
Harry L. Hayward		14.25
Florence Roberts		2.00
Russell Corwin		4.00
Archie E. McCullough, jr.		1.25
John Doyle, scraping sidewalks and damage by winter road		6.80
C. C. Liese, for George McCreedy		4.50
Leroy Armington		15.50
Ray and Earl Thorn		2.87
Fred Sanborn		6.50
Frank M. Gates		8.33
Ernest Royce		14.12
C. C. Liese, for taxes on account of—		
Joseph Horton	$ .20	
Ernest Royce	3.53	
Kenneth O'Donnell	.60	
		4.33
Gordon Heath		2.10
Kenneth O'Donnell		5.60
Walter Grand, sanding road and helper		3.75
Stanley McCullough, sanding road		2.00
Ernest Royce		9.90
P. J. Heath, scraping sidewalks		14.00
Total.		$439.12

Bridge Repairs.

H. M. Ackerman, work	$14.38
W. A. Reed, bridge plank	26.10
T. N. Hill, bridge plank	134.00
Raymond Moulton, work	12.10
W. H. Luce, work with team	35.00
George Densmore	37.08
John Salls, stringers and logs	60.00
Elmer Woodworth, work	36.50
Theo. Taplin, work	31.12
Chester Richards	16.25
A. J. Dupras, work with team	22.50
Clifton Pray, work	11.27
George Chase, work and covering stone	8.75
Norman Hill, stringers and log	15.00

Ralph Hill, work		5.40
Allen & Underhill, fixtures for cement bridge		130.88
Max Hayward, installing fixtures for cement bridge		27.00
Ernest Cloud, work		2.75
Norman McFarlane, work with truck		6.75
R. S. Thresher, work		3.50
Frank Lougee, work		.50
Allen Dupras, work		10.00
Frank M. Gates, work with team		63.66
Woodruff Hardware store, merchandise		3.20
Bert Ashley, work		2.25
O. E. Burgess, spikes		7.26
Hayward & Noble, conduit for cement bridge		3.50
Kenneth Hill, work		2.75
John Doyle, work with team		4.50
C. B. Croft, spikes		4.50
Ernest Royce, work		1.13
C. C. Liese, for taxes of—		
Raymond Moulton	$3.02	
Ralph Hill	1.35	
		4.37
Herbert Chamber		2.25
Stanley McCullough		.75
Fred Sanborn, work with truck and plank		96.44
Allen & Underhill, merchandise for cement bridge		1.74
Ray Thresher, money paid for bridge material		2.92
Total.		$848.05

Money Borrowed.

Orange County Branch bank	$10,500.00
F. E. and Nellie Hood	1,000.00
Frank W. Button	1,000.00
Total.	$12,500.00

Interest Paid.

Charles E. or Mary L. Taplin, on order No. 313	$42.00
Frank M. Gates, trustee for Ashley children	16.20
J. M. Comstock, on order No. 746	24.00
Frank W. Button, on orders Nos. 346 and 361	51.00
Orange County Branch bank, interest on notes	100.54
A. G. Bradshaw, interest on West Hill cemetery funds	9.00

J. M. Comstock, treasurer, interest on Highland cemetery funds	210.06
Total.	$452.80

Taxes.

H. N. Mattison, county treasurer, county tax	$118.41
Lyman A. Burbank, treasurer, Farm bureau tax	153.33
C. C. Liese, collector, taxes on town forest and A. Bacon farm	14.39
Thomas H. Cave, treasurer, old age assistance taxes	1,212.75
C. C. Liese, collector, taxes on Scott George estate	45.22
C. C. Liese, taxes abated	50.13
Total.	$1,594.23

Bills of Town Officers.

R. H. Burbank, collector	$43.06
O. F. Allen, auditor	21.75
E. H. Colby, auditor	20.50
O. E. Burgess, auditor	19.25
C. C. Liese, collector	166.57
Lyman Burbank, lister	24.00
Everett Spear, lister	18,67
J. M. Comstock, lister	15.20
E. M. Young, lister	18.00
Dr. O. W. Hodgdon, health officer	21.00
Ray Thresher, selectman and chairman overseers	65.00
Elmer Woodworth, selectman	15.00
Frank M. Gates, chairman selectmen	75.00
Wilson, Carver, Davis & Keyser, legal advice, etc.	123.65
J. M. Comstock, as clerk and treasurer, money paid doctors for reporting births, etc.	110.91
Total.	$757.56

Street and Commons.

Electric lights for streets	$279.00
Ray Thresher, work	4.50
Maurice Bicknell, mowing	2.00
Lynwood Hodgdon, care of north common	13.00
Total.	$298.50

Town Hall.

Ralph Lyon, wood	$12.00
A. H. Morey, janitor service	34.25
Merle Colby, janitor service	76.00
Vt. Structural Steel corporation, fire escape	103.48
Central Vermont Public Service corporation, lights	44.20
Harold C. Camp, work on fire escape and money paid out	9.20
Woodruff Hardware store	.90
O. E. Burgess, merchandise	2.96
R. A. Tilton, work and use of ladder	2.00
H. D. Holt, slate and work	19.00
Allen & Underhill, fire insurance premium	39.52
Ned Hatch, fire insurance premium	13.20
Albert Hopkins, sawing wood	2.00
W. H. Sprague, agent, fire insurance premium	48.00
Fred Sanborn, slab wood	2.00
A. H. Bailey, floor wax	1.50
Allen & Underhill, light bulbs	2.70
Total.	$412.91

Sheep, Dog Damage.

Alfred Dodge	$7.50
Ralph Walker, appraising damage	1.00
George Bradshaw, appraising damage	1.00
Andrew L. Sprague, mileage	4.50
H. O. Cole	75.00
Frank Libby	6.00
Total.	$95.00

Tractor.

Cost of Tractor, tank and pump—$6,300.00.

Allen & Underhill, insurance	$45.00
Motor Vehicle Department, registration	10.00
Henry Gates, money paid for freight on tank	1.00
P. I. Perkins company, ice sheave	1.75
Expense.	$57.75
Fuel and oil—	
Henry Gates, gas, fuel, oil, grease and Prestone	$120.21
P. I. Perkins company, oil	9.10
Total.	$129.31

Miscellaneous.

N. E. Tel. & Tel. Co., 'phone rent and tolls ...	$31.70
Harold Berry, labor on wood	2.00
Allen & Underhill, printing town reports and auditors' notices	86.55
H. W. Burbank, use of water tub in 1936	2.00
J. M. Comstock, postage on town reports	5.58
Allen & Underhill, road commissioner's bond ..	20.00
Dow Mfg. Co., dog license tags	6.39
O. W. Hodgdon, money voted by town	350.00
Fred Thomas, probate fees for Ada Davis estate	2.80
Mrs. Alice Walker, ministerial money, West Hill church	19.50
W. A. Reed, Memorial day appropriation	50.00
Allen & Underhill, tax notices, tax receipt book, postage, etc.	28.19
The H. E. Long Tree Service, spraying trees at parks and Town hall	60.00
Max Hayward, sharpening lawn mower	1.50
Sears, Roebuck & Co., rope for town clock ...	3.11
Tuttle Stationery Co., tax book	2.13
J. M. Comstock, treasurer, library appropriation	100.00
Ned Hatch, insurance on Ada Davis place ...	1.92
J. M. Comstock, making out town tax book ...	15.00
Theo. Taplin, mowing old cemetery	8.00
Casellini-Venable Corp., shovels	6.00
Max Hayward, cash paid out	.80
R. S. Thresher, money paid for piano	13.00
Frank Lougee, mowing Lincoln cemetery	2.00
Frank M. Gates, time spent, postage and money paid out	12.91
Woodruff Hardware store, merchandise	.32
Theo. Taplin, mowing Laird cemetery	2.00
E. L. Jasmir, moth proofing and tuning piano	8.00
Thomas H. Cave, State Treasurer, assessment on state highway road	684.35
A. W. Foote, insurance on A. Bacon's place ...	2.70
Albert Hopkins, sawing and piling wood	5.75
Amaco Service Station, welding iron on snow-plow	4.00
Stanley McCullough, labor with truck drawing wood	2.25
Maurice Kennedy, drawing wood	1.00
Chelsea Fire District, use of engine outside of district	100.00

L. W. Webster Corp., windows for Ada Davis house	6.41
Hazel Flanders,, treasurer, care of town clock and ministerial money	63.00
Total.	$1,710.86

Land Account.

A. W. Foote, insurance	$4.95
Merle G. Colby, moving furniture	1.00
C. C. Liese, taxes	65.40
Frank M. Gates, labor	3.00
Ray Thresher	3.00
P. J. Heath, money paid for Mrs. Laird's funeral expenses, probate fees, etc., as per bill	124.78
Total.	$202.13

We recommend that a town tax of at least 120 cents on a dollar of the grand list be raised to pay the running expenses of the town and if any special appropriations are made a tax should be voted to pay them, also a tax of 11 cents should be raised to pay the overdraft in the highway department, and a tax of 30 cents to be applied on the purchase of snowplow, making a town tax of 161 cents.

RAY S. THRESHER,
FRANK M. GATES,
ELMER C. WOODWORTH, Selectmen.

OVERSEERS' ACCOUNT

Orders have been drawn by the Selectmen as Overseers for the following persons or families:

Arthur Bacon—		
Groceries, milk, etc.	$183.77	
Doctor's services and medicine	61.55	
		$245.32
Guy Coburn and family—		
Groceries, rent, milk, etc.	$189.10	
Sickness and death of Mrs. Coburn	101.00	
Doctor	35.00	
		325.10
Received fr om Town of Northfield, $325.10.		
Edwin P. Fisk, board and clothing		60.50
Dorothy Kennedy, board, care and doctor, etc.		374.99
Malhon Young, board		25.00
Byron Downing and family, groceries, hospital		

care, funeral and burial of baby		650.02
Harvey Spear—		
Wood and insurance and care	$32.92	
Received from Mr. Speare	5.42	
Net cost.		27.50
Ed. Carr, clothing		2.63
Geo. Ovitt, groceries		2.00
Wm. Lyford, hospital		40.00
(Town Treasurer holds note for same.)		
Ada Davis, taking body to Quechee		12.25
Myrtle Ashley, doctor		8.00
Ed. Royce, doctor		22.00
Marion Hayward, board		35.00
Harry O'Donnell, hospital		10.00
Keeping tramps		49.00
M. T. Merrill, doctor and care		75.00
Miscellaneous (expense)		1.27
Total.		$1,971.00

Cost of Assistance to Poor.

Total orders drawn		$1,971.00
Receipts—		
From H. W. Spear	$5.42	
From Town of Northfield	325.10	
		330.52
		$1,640.48
Also a note for $40 signed by Wm. and Geo. Lyford, making net cost of poor from overseers' account		$1,600.48

Overseers' Orders Outstanding Feb. 1, 1938.

No.			
675	Jan. 25, 1938	C. N. Dearborn	$95.00
679	Jan. 27, 1938	Harry Slack	10.00
681	Jan. 29, 1938	Rev. I. A. Ranney	2.00
682	Jan. 31, 1938	O. E. Burgess	19.00
		Total.	$126.00

ROBERTS POOR FUND

The following disbursements have been made from the Roberts Poor Fund by members of the board:

For the benefit of 11 beneficiaries $1,004.38

For flour for members of the board	35.20
Total orders drawn.	$1,039.58

Outstanding Orders.

No.			
295	Jan. 31, 1938	John M. Comstock	$8.80
296	Jan. 31, 1938	Frank Gates	8.80
297	Jan. 31, 1938	Elmer Woodworth	8.80
298	Jan. 31, 1938	Ray Thresher	8.80
		Total.	$35.20

TREASURER'S REPORT

In Account With Roberts Poor Fund Board.

Receipts.

Balance on hand Feb. 1, 1937	$1,440.19
Received from Old Colony Trust Co., income of fund	665.00
Received interest on savings deposit	10.61
Total.	$2,115.80

Disbursements.

Paid orders drawn by board—		
Last year's	$58.52	
This year's	1,005.28	
		1,063.80
Balance on hand Feb. 1, 1938.		$1,052.00
This balance is made up as follows:		
Unavailable account in National Bank of Orange County		$173.41
Checking account in National White River bank, Orange County branch		175.80
Savings account in same bank		702.79
Total.		$1,052.00

JOHN M. COMSTOCK, Treasurer.

LEASE LAND

Received For Rent During the Year.

Parsonage Right.

National Bank of Orange County	$96.32
Stanley C. Wilson	21.78
Total.	$118.10

School Right.

L. H. Bacon	$11.00
W. E. Burbank	5.00
Flint Brothers Lumber company	12.50
P. J. Heath	15.50
Victor Longley	1.50
G. M. Medcalf	.75
E. C. Royce	.50
Mrs. Ethel S. Tracy	4.00
Total.	$50.75

The annual rents are $58.50 on the parsonage right and $32.25 on the school right.

RENTS DUE AND UNPAID.

Parsonage Right.

George D. Lyford	$35.08
Wm. A. Reed	40.00
Total.	$75.08

School Right.

E. C. Royce	$ .50

Division of Rent From Parsonage Right.

United church	$39.00
Methodist church on West hill	19.50

TAXES ABATED.

1934—	
Addie Lincoln	$4.31
1935—	
Louis Webber	5.36
1936—	
Bert Jordan	4.94
Harriet E. Locke	4.94

Kenneth Roberts	4.94
1937—	
Myron C. Holmes	14.10
Hazel D. Holmes	5.77
Leonard H. Priest	5.77
Total.	$50.13

REPORT OF DOGS LICENSED BY TOWN CLERK

95 dogs licensed at $2 each	$190.00
9 dogs licensed at $6 each	54.00
7 dogs licensed at $3 each	21.00
21 dogs on breeder's licenses	62.00
	$327.00
Less fees of 15 cents each	19.80
Amount paid to town treasurer.	$307.20

JOHN M. COMSTOCK, Town Clerk.

TREASURER'S REPORT OF H. E. ROBERTS CEMETERY FUND

Amount of fund Feb. 1, 1937	$675.67
Interest received	10.21
	$685.88
Paid for care of lots in 1937	10.00
Balance on hand Feb. 1, 1938.	$675.88

Of this amount $162.57 is a deposit in the National Bank of Orange County, at present unavailable, and the remainder is in a savings account in the National White River bank in Bethel, Orange County Branch.

TREASURER'S REPORT OF HIGHLAND CEMETERY AVENUE FUND

Interest received July 1, 1937		$12.71
Paid balance due treasurer	$ .85	

Paid orders of committee	9.83	
		10.68
Leaving balance in treasurer's hands.		$2.03

Of the principal of this fund, $694.27 is in a savings account in the National White River bank in Bethel, Orange County Branch, and $188.37 is an unavailable deposit in the National Bank of Orange County.

TREASURER'S REPORT OF ADA JACKSON FUND FOR CARE OF TREES ON HIGHLAND AVENUE

Original principal		$400.00
Deposit in National Bank of Orange County, now unavailable		129.04
Deposit in National White River bank in Bethel, Orange County Branch	$447.47	
Interest received	8.70	
		$456.17
Paid for spraying trees		28.25
Leaving available deposit on hand.		$427.92

CEMETERY COMMISSIONERS' REPORT

Before 1923 funds received for the care of lots were turned into the town treasury, and the town annually pays four per cent interest on these. The funds so disposed of amount to $5,746.25, including $225 for use in the West Hill cemetery. Funds received since 1923 have been deposited each in a separate account in the savings department, formerly of the National Bank of Orange County, and now of the National White River bank in Bethel, Orange County Branch. Of the deposits in the former bank only 77 per cent are yet available.

The following new funds have been received during the past year:

Mrs. Florence Hyde Speare (Elihu Hyde lot)	$100.00
Mrs. Emma W. Weeks (James Lewis lot)	100.00
Mrs. C. W. Dunbar (Jacob Flanders lot in Old cemetery)	50.00
W. H. Dearborn's estate	100.00
J. M. Comstock	100.00
Frank J. Titus' estate	100.00

Received For Care of Lots.

The following sums were paid by individuals for care of lots in 1937:

$2 each—O. F. Allen, Mrs. Irene M. Austin, W. H. Beckwith, Mrs. Elizabeth Bixby, G. A. Bixby, Mrs. Grace M. Bixby, F. A. Braman, F. O. Braman, F. H. Bohonon, H. F. Bryant, Abbie L. Burbank, Mrs. W. H. Chamberlin, Harriet M. Chandler's estate, L. Belle Chandler, J. M. Comstock, H. E. Corwin, Mrs. Jessie G. Corwin, Mrs. Maud M. Cozzens, Mrs. Jennie G. Davidson, J. P. Davis, W. F. Davis, C. N. Dearborn, W. H. Dearborn's estate, C. L. Densmore, Guy Densmore, A. I. Dexter, Mrs. A. I. Dexter, H. L. Dodge, J. Dudash, C. W. Eastman, H. F. Gates, Mrs. Florence M. Geoffrion, Mrs. Alice L. George, Mrs. Leon D. Giles, W. C. Goodwin, Mrs. Anna Griffin, Mrs. N. A. Griffin, E. B. Hatch, T. N. Hill, Mrs. Dora A. Hill, F. M. Kendall, J. E. Kennedy, A. E. McCullough, Mrs. Margaret McFarlane, R. H. Ordway, Katherine Puffer, H. N. Sanborn, Mrs. S. L. Senteney, T. H. Spear, C. E. Taplin, F. J. Titus, G. H. Titus, Mrs. Ethel S. Tracy, F. H. Tracy, S. C. Wilson, H. G. Woodruff—56	$112
$6—H. B. Jones	6
$4 each—Henry Clarke, Almena H. Coburn, Hazel D. Flanders—3	12
$3—O. E. Burgess	3
$1 each—C. H. Baraw, Mrs. Sarah A. Davis, T. G. Dearborn, Helen G. Dow, H. H. Hodgdon, Mrs. Ada D. Little, Mrs. Nellie Pepper, Esther E. Smith, Mrs. Lester H. Smith, Mrs. F. D. Tucker—10	10
	$143

Orders Drawn By C. N. Dearborn, Chairman.

J. B. Hill, labor	$246.70
Eugene Kennedy, jr., labor	168.94
Clyde Lyon, labor	2.50
C. N. Dearborn, sundries	14.00
P. D. Sargent, trucking	20.52
Hale Sargent, trucking	13.10
Glenn Sanborn, paint	1.45
A. F. Sanborn, repairs	2.00

Fred B. Sanborn, lumber	1.50
O. E. Burgess, supplies	9.89
C. N. Dearborn, services	15.00
J. M. Comstock, services	15.00
	$519.80

Order Outstanding.

No.			
156	Jan. 31, 1938	J. B. Hill	$3.00

TREASURER'S REPORT

Receipts.

Balance in bank account (unavailable), Feb. 1, 1937	$223.28
Balance in checking account, Feb. 1, 1937	335.53
Balance in savings account, Feb. 1, 1937	590.65
Received interest on U. S. bond	4.25
Received interest on Joel W. Ordway fund	7.50
Received from H. E. Roberts cemetery fund, care of lots in 1937	10.00
Received from R. H. Burbank, interest on note	16.00
Recieved interest on savings account	11.61
Received from individuals for care of lots	143.00
Received from selectmen, interest on funds held by town	210.06
Received interest on funds held separately	124.13
Total.	$1,676.01

Disbursements.

Paid 49 orders	516.80
Balance on hand Feb. 1, 1938.	$1,159.21

Highland Cemetery Fund.

Unavailable bank balance	$223.28
Balance in checking account	342.67
Balance in savings account	593.26
U. S. bond	50.00
Mortgage note of R. H. Burbank	400.00
Total.	$1,609.21

JOHN M. COMSTOCK, Treasurer.

REPORT OF THE TRUSTEES OF PUBLIC MONEY FOR THE WEST HILL CEMETERY.

Feb. 3, 1937, cash on hand (savings account) ...	$191.91
Interest on selectmen's fund of $225	9.00
Interest on funds deposited in bank	8.44
Interest in savings account	3.87
Received from J. M. Grant's estate for one lot ...	5.00
Total.	$218.22

Disbursements.

Paid Harold Walker for care of lots	$9.00
Feb. 1, 1938, balance on hand in savings account	209.22
Total.	$218.22

Due for lots sold, from Joseph Horton, $5.00.

A. G. BRADSHAW, For Trustees.

REPORT OF TRUSTEES OF CHELSEA PUBLIC LIBRARY AND ALDEN SPEARE MEMORIAL BUILDING

In 1937, 233 books were added to the library, 199 of which were gifts. About 90 of these were from the library of the late Judge Stow, and about 40 from Mrs. Grace F. Chapin from the books of her deceased son. The others were given by individuals. Of the 233, 59 are adult fiction (15 of these on the rental list), 97 non-fiction, 67 juvenile fiction and 10 juvenile non-fiction. No books have been sent to the bindery, but many have been repaired at the library by the assistants. The total circulation for the year was 10,132, which is over ten for each resident of the town.

Judge Stow's bequest of $500 has been received and invested, but so recently that no income has yet been received. It will be remembered that the income must be used only for the purchase of books on historical or political subjects.

The following is a summary of the income and expenses for the year ending January 31, 1938:

Receipts.

Appropriation of town	$100.00
Income of Roberts fund	220.00
Income of Braley fund	4.00
Interest on savings deposit	5.87
Rentals	18.30
Fines, etc.	18.33
Total.	$366.50

Expenditures.

Librarian	$100.00
Assistant librarians	56.65
Special cataloguing	25.00
Janitor	25.00
Books	62.67
Periodicals	37.60
Wood	30.00
Supplies	23.19
Sundries	15.11
Total.	$369.25

The amount by which expenses exceed receipts has been met by drawing from the principal of the fund kept in savings account, which was accumulated during the earlier years of the library, when the income from the Roberts fund was larger and the need of purchasing new books less. That accumulation now amounts to $347.92.

Respectfully submitted,

JOHN M. COMSTOCK,
MARY A. GRIFFIN,
NELLIE S. HOOD,
ARTHUR H. MOREY,
MAURICE S. BICKNELL, Trustees.

Chelsea, Vt., Feb. 1, 1938.

CHELSEA TOWN SCHOOL DISTRICT

TREASURER'S REPORT.

In Account With School Directors From July 1, 1936, to July 1, 1937.

Receipts.

Balance on hand July 1, 1936 (available)	$238.53
Balance on hand July 1, 1936 (unavailable)	101.45

School tax of 120 cents	7,104.72
School tax of 45 cents (special)	2,664.27
Tuition	1,414.16
Lease land rent	31.75
Income of Roberts fund	1,325.00
From State Treasurer	4,826.34
Grammar school money	48.21
Woman's club for music	50.00
Paper sold to high school pupils	56.50
Money borrowed	3,700.00
Miscellaneous	13.72
Total.	$21,574.65

Disbursements.

Paid school directors' orders—		
Last year's	$123.02	
This year's	20,805.51	
		20,928.53
Balance on hand June 30, 1937:		
Bank balance	$376.12	
Unavailable deposit	46.67	
Cash	223.33	
		$646.12

J. M. COMSTOCK, Treausrer.

SCHOOL DIRECTORS' ORDERS OUTSTANDING JULY 1, 1937.

Non-Interest Bearing.

No.			
848	June 30, 1937	West Disinfecting Co.	$26.77
849	June 30, 1937	Allen & Underhill	4.25
850	June 30, 1937	Town of Randolph	85.00
			$116.02

Interest Bearing Notes.

H. N. Sanborn, two notes	1,500.00
Total outstanding orders and notes.	$1,616.02
Less cash on hand and in bank	646.12
Net school indebtedness.	$969.90

SCHOOL DIRECTORS' REPORT

F. RAY KEYSER, Chairman.

For School Year July 1, 1936, to June 30, 1937.

Receipts.

Balance July 1, 1936	$216.96	
School tax, 120 cents	7,104.72	
School tax, 45 cents (special)	2,664.27	
Tuition	1,414.16	
Lease land rent	31.75	
Income Roberts fund	1,325.00	
State Treasurer	4,826.34	
Grammar school money	48.21	
Miscellaneous	13.72	
Woman's club account, music	50.00	
Paper sold high school pupils	56.50	
Borrowed money	3,700.00	
Total receipts.		$21,451.63

Expenditures.

Teachers' salaries	$9,000.00	
Transportation	845.63	
Transportation insurance	37.50	
Janitor services	741.74	
Fuel	950.99	
Lights	41.54	
Repairs	375.34	
Supplies	427.93	
Books	151.59	
Insurance	140.24	
Interest	97.00	
Miscellaneous	66.67	
Special subject (music)	109.64	
Superintendence (salary and expenses)	1,117.72	
Directors' services and expenses	83.00	
Town of Randolph, refund on overpayment of tuition	85.00	
Total expenditures.	$14,271.53	
Plus orders for borrowed money	6,650.00	
Total orders drawn.		20,921.53
Actual balance June 30, 1937.		$530.10

Debt.

H. N. Sanborn, two notes at 4 per cent interest	$1,500.00
Less cash balance	530.10
Net indebtedness.	$969.90

Comparative Debt Statement For Past Five Years.

Year as of June 30—	
1937—net debt	$969.90
1936—net debt	$1,568.77
Year as of Jan. 31—	
1935—net debt	$1,055.34
1934—net debt	$2,115.84
1933—net debt	$2,736.59

ITEMIZED EXPENSES.

Village School.

Teachers—		
Nelson Sanborn, 36 weeks	$1,300.00	
Richard D. Wagner, 36 weeks	900.00	
Eleanor Goodrich, 36 weeks	990.00	
Helena Sargent, 35 weeks	665.00	
Doris Sanborn, 28 weeks	532.00	
Pearl Stone, seven weeks	133.00	
Gladys Williams, 35 weeks	665.00	
Dorothy Root, 35 weeks	665.00	
		$5,850.00
Transportation—		
Elmer Roberts	$114.80	
Thomas N. Hill	131.20	
Mrs. L. H. Sargent	54.60	
Arthur Braman	80.28	
Sabin Densmore	50.08	
Dan Whitney	68.37	
Albion Jones	48.90	
		548.23
Special subject (music)		109.64
Transportation insurance		22.80
Janitor and cleaning		615.00
Fuel		764.03
Lights		41.54
Repairs, high school building		232.63
Repairs, gym building		37.95
Sundries		20.45

Supplies	222.41
Total.	$8,464.68

Number of pupils, high school—66.
Number of pupils, elementary—69.

Meadowbrook "Superior" School (No. 1).

Teacher, Zilla D. Harding	$630.00
Janitor and cleaning	23.25
Fuel	48.37
Repairs	14.02
Supplies	9.90
Total.	$725.54

Number of pupils—12.

North Branch "Superior" School (No. 5).

Teacher, E. C. Roberts	$665.00
Transportation, Raymond Kennedy	262.40
Transportation insurance	14.70
Janitor and cleaning	26.78
Fuel	44.97
Repairs	16.49
Supplies	10.70
Total.	$1,041.04

Number of pupils—16.

Number 8 School.

Teacher, Mary Walker	$630.00
Janitor and cleaning	23.25
Fuel	45.00
Repairs	8.54
Total.	$706.79

Number of pupils—11.

West Hill "Standard" School (No. 9).

Teacher, Marjorie K. Williams	$595.00
Transportation, Myron Holmes	35.00
Janitor and cleaning	26.43
Fuel	16.50
Repairs	50.25

Supplies	5.10
Total.	$728.28

Number of pupils—18.

Pleasant View "Standard" School (No. 10).

Teacher, Mildred Aldrich	$630.00
Janitor and cleaning	27.03
Fuel	32.12
Repairs	15.46
Supplies	.48
Total.	$705.09

Number of pupils—10.

Expenses Applying to All Schools.

Books	$151.59
Insurance	140.24
Interest	97.00
Sundries	46.22
Superintendence (salary and expenses)	1,117.72
Supplies	179.34
Directors' services and expenses	83.00
Total.	$1,815.11

Summary.

Village school	$8,464.68
Meadowbrook (No. 1)	725.54
North Branch (No. 5)	1,041.04
Number 8	706.79
West Hill (No. 9)	728.28
Pleasast View (No. 10)	705.09
Expenses applying to all schools	1,815.11
Refund of tuition to Town of Randolph	85.00
Total expenditures.	$14,271.53

Cost Per Pupil.

	Number.	Est. Av. cost per pupil.
Elementary pupils (resident)	132	$76.87
High school pupils (resident)	54	$75.70
Total resident pupils.	186	

	Number.	Tuition charge.
Out of town elementary pupils	4	$128.33
Out of town high school pupils	12	780.00
Total out of town pupils and tuition charged.	16	$908.33

There is no unpaid tuition.

BUDGET FOR YEAR 1936-1937 WITH COMPARISONS.

EXPENDITURES.	Budget allotment, July 1, 1936, to June 30, 1937. Estimated.	Actual expenditures and receipts, July 1, 1936, to June, 30, 1937. Actual.	Proposed budget, July 1, 1938, to June 30, 1939. Estimated.
Teachers' salaries	$9,200.00	$9,000.00	$9,400.00
Transportation and insurance	970.00	883.12	1,000.00
Janitor and cleaning	750.00	741.74	750.00
Fuel	650.00	998.99	625.00
Lights	40.00	42.14	40.00
Repairs	500.00	375.34	500.00
Supplies	475.00	427.93	400.00
Books	175.00	151.59	150.00
Furniture and fixtures	50.00	.....	25.00
Insurance	215.00	140.24	200.00
Interest	225.00	97.00	100.00
Sundries	100.00	66.67	50.00
Superintendence	1,005.00	1,117.72	1,065.00
Directors	95.00	83.00	95.00
Special subject	.....	109.64	.....
Debt payments	2,664.27	2,950.00	1,057.97
Refunds	.....	85.00	.....
Total expenditures.	$17,114.27	$17,270.12	$15,457.97
RECEIPTS.	Estimated.	Actual.	Estimated.
State Treasurer	$4,900.00	$4,826.34	$4,475.00
Grammar school lease rent	70.00	48.21	70.00
Lease land rent	30.00	31.75	30.00
Tuition	650.00	1,414.16	650.00
Income Roberts fund	1,600.00	1,325.00	1,325.00
Miscellaneous	.....	63.72	.....
Supplies sold	.....	56.50	.....
Taxes—current expenses	7,200.00	7,104.72	7,850.00
Taxes—special (for debt)	2,664.27	2,664.27	1,057.97
Cash balance forwarded	.....	339.98	.....
Total receipts.	**$17,114.27**	**$17,874.65**	**$15,457.97**

Summarized Statement of Expenditures From July 1, 1937, to Feb. 1, 1938.

Teachers' salaries	$5,285.32
Transportation	449.05
Janitor services	401.53
Fuel	421.05
Lights	32.88
Repairs	522.10
Supplies	334.27
Books	32.61
Furniture	15.00
Insurance	202.34
Sundries	33.04
Superintendence	606.69
Special subjects	49.00
Directors' services and expenses	81.50
Water system (old and new)	952.63
Total expenditures and orders drawn July 1, 1937, to Jan. 31, 1938.	$9,419.01

According to the proposed budget above, it will be necessary to raise a tax of $1.30 for current expenses for the next school year July 1, 1938, to June 30, 1939. We feel that an additional 15 cents should be raised for debt payments. This will be the same tax as last year of $1.45.

As is now required by law, our report covers the full school year ending June 30, 1937, with budget comparisons, a summarized statement of expenditures from that date to January 31, 1938, and our proposed budget, together with other information.

This last fall we were forced to take some action regarding the water supply to the Village school. The former system has never been satisfactory either as to quantity or quality. As a result we arranged with Mr. Harry Bryant to obtain water from his pasture easterly of the Highland cemetery and have put in a new system. There is still a little more work to be done this coming spring or summer. The water supply is now ample and analysis showed the water to be perfectly wholesome. The entire expense will be approixmately $1,000.00 when finished. We didn't want to go to this expense, but it couldn't be avoided as the supply in the old system practically gave out. This unforeseen expense will, of course, be reflected in our finances at the end of the present school year (next

June) and will consequently make our account overdrawn.

We have also made repairs to the foundation walls of the High School building, repaired the cellar window casings, built new back stairs, refinished the basement toilets, put on a new metal ceiling and installed new drop lights in the seventh and eighth grade room, bought new window shades for the high school room, painted the north side of the roof on the old school building and also the woodshed roof with tar paint and have made other necessary general repairs. A new metal ceiling should be put on in the first grade room next year as it is in quite poor condition, and more window shades are needed in the building.

Each of the rural schools is now equipped with swings and teeter boards. No. 5 school was painted this year and general repairs were made in all the schools where necessary to keep them in satisfactory condition. General repairs, with probably some inside and outside painting, will no doubt be necessary. Before long the east roof of No. 9 school will need to be covered.

F. RAY KEYSER,
ARLINE B. TITUS,
E. RALPH WALKER, School Directors.

CHELSEA SCHOOL DISTRICT

TREASURER'S REPORT.

In Account With School Directors From July 1, 1937, to Feb. 1, 1938.

Receipts.

Balance on hand July 1, 1937 (available)	$599.45
Balance on hand July 1, 1937 (unavailable) ...	46.67
Rents (including grammar school lands)	82.22
Tuition	295.00
Tax of 145 cents	8,522.53
Income of Roberts school fund	1,350.00
From State Treasurer	4,468.50
Total.	$15,364.37

Disbursements.

Paid school directors' orders	9,034.96
Balance on hand Jan. 31, 1938.	$6,329.41

This balance includes a deposit of $46.67 in the National Bank of Orange County, at present unavailable.

JOHN M. COMSTOCK, Treasurer.

SCHOOL DIRECTORS' ORDERS OUTSTANDING FEB. 1, 1938.

No.			
157	Jan. 26, 1938	Marjorie K. Williams	$72.00
158	Jan. 26, 1938	Theodore Sargent	70.00
159	Jan. 27, 1938	Nelson E. Sanborn	155.54
161	Jan. 27, 1938	Eleanor G. Sanborn	115.00
168	Jan. 27, 1938	Thomas Hill	8.00
170	Jan. 27, 1938	Clarence M. Hook	4.00
171	Jan. 27, 1938	Robert Coburn	4.00
178	Jan. 28, 1938	Mrs. L. H. Sargent	4.99
179	Jan. 28, 1938	Arthur Braman	5.76
181	Jan. 28, 1938	Sabin Densmore	7.60
182	Jan. 28, 1938	George Taylor	5.27
183	Jan. 31, 1938	George Lyford	42.00
184	Jan. 31, 1938	Alton Felch	6.00
			$500.07

Interest bearing—H. N. Sanborn (two notes) ..$1,500.00

SCHOOL SUPERINTENDENT'S REPORT

To the School Directors of the Town of Chelsea:

I have the honor to submit to you my third annual report of the schools of the Town of Chelsea for the year ending Feb. 1, 1938.

There were few changes in the teaching personnel this year. In the Village school, Mrs. Rachel Lacross was engaged to fill the position of Miss Helena Sargent, and Miss Helen Young the place of Mrs. Gladys Williams, who resigned. Merritt Adams was elected to fill the position made vacant by the resignation of Miss Mildred Aldrich at No. 10 school. Mr. Adams was taken ill in the early part of the year and Theodore Sargent has been and is substituting.

With the year ending July 1, 1937, there was in the employment of the town twelve teachers; three in the high school and nine in the grade and rural schools. The primary schools taught 163 days with an aggregate attendance of 20,747 days and average daily attendance of 126.4 days. The total number of resident pupils in town

was 132 and non-resident, four, totaling 136. The average daily attendance was 90 per cent. The number of pupils promoted unconditionally last year numbered 115; eight were promoted on condition, six to repeat grade and three were transferred to other schools.

There was no medical inspection afforded the schools by the town during the year. Mrs. Arlene Titus was engaged to teach vocal music in the Village schools last year and this year has been doing work in the rural schools. She has made a good start with the pupils as evidence by a cantata that the children of the town danced and sang in the Town hall. I am pleased with the results of the efforts of Mrs. Titus and the cooperation of the teachers.

The course in religious education at the church Thursday afternoons under the name of "Junior league" is another step in the right direction and has the helpful assistance of Rev. Mr. Ranney. It is studied as religious literature. This work should be continued.

The Standard Tests will be given annually in February and are of great assistance to the teacher in determining grade placement. Last year the Reading Abilities of the children as a whole rated one month above the normal. Their Arithmetic Fundamentals rated normal, but their ability to do problems was one month below normal. English Fundamentals two months above normal and Literature three months above normal. The Social Sciences (History, Civics and Geography) rated one month above normal and Spelling for the year was normal. A composite total for the entire town in all subjects was two months plus above the normal. The greatest increase last year was the increase in the Reading Ability and Reading Readiness which showed an upward turn of about two months. None of the work showed a depreciation over the preceding year.

Research has been made of the physical equipment of the school rooms. The condition of some of the buildings need attention. The blackboards need resurfacing in some cases as their whitened condition is condusive of eye-strain. The research shows need of better maps, inside and outside flags, some playground equipment and thermometers are needed in three schools and conditions of sanitation need attention in others.

The high school has a good state rating compared with other schools of its class. The number of students last year was 66 with a total subject enrollment of 269.

The subject failure of pupils was eight, or a failure of three per cent, while the state average was eight per cent. So far as I have records this is the lowest per cent subject failure of any high school of its class. The number of resident pupils was 54 and the number of tuition pupils, 12. I would like to recommend an addition of supplementary library books for their reading tables in the high school, for, under the present administration, they would be a welcome acquisition and would be intelligently used.

I appreciate the cooperation of the board and townspeople and I feel that the schools are running on an even keel and it is my desire that they continue to do so.

Respectfuly submitted,

H. V. WHEELOCK, Superintendent.

REPORT OF TAX COLLECTOR

R. H. Burbank, Collector to April 17, 1937.

List of—	Unpaid Feb. 1, 1937.	Collected.	Unpaid April 17, 1937.
1931	$8.14	.....	$8.14
1932	45.32	.....	45.32
1933 Poll	42.00	$4.20	37.80
1933 Property	28.44	.....	28.44
1934 Poll	66.85	4.74	62.11
1934 Property	55.32	2.29	53.03
1935 Poll	137.43	4.20	133.23
1935 Property	189.08	37.00	152.08
1936 poll	478.63	148.07	330.56
1936 Property	1,528.44	191.37	1,337.07
Totals.	$2,579.65	391.87	$2,187.78

C. C. Liese, Collector From April 17, 1937.

List of—	Received for collection.	Collected.	Unlected Feb. 2, 1938.
1931	$8.14	.....	$8.14
1932	45.32	.....	45.32
1933 Property	28.44	.....	28.44
1933 Polls	37.80	8.40	29.40
1934 Property	5 3.03	15.94	37.09
1934 Polls	62.11	18.40	43.71

1935 Property	152.08	35.85	116.23
1935 Polls	133.23	19.41	113.82
1936 Property	1,337.07	627.85	709.22
1936 Polls	330.56	127.39	203.17
1937 Property	17,492.97	15,350.86	2,142.11
1937 polls	3,110.03	2,466.50	643.53
Totals.	$22,790.78	$18,670.60	$4,120.18

DELINQUENT TAXES FEB. 12, 1938.

1931.

Pearl A. & Mary Hacket	$8.14

1932.

Florence W. Durkee	$1.81
Will H. & Addie Lincoln	28.95
Harry & Stella O'Donnell	11.34
Harold Thompson	3.22
	$45.32

1933.

Fred W. Eaton	$2.75
W. H. Lincoln	23.22
Myrtie Paul	2.47
	$28.44

1933 Polls.

Madeline Blakeney	$4.20
George Dunbar	4.20
Fred Eaton	4.20
Myrtie Paul	4.20
Mandy Royce	4.20
John Scales	4.20
Tyde Tucker	4.20
	29.40

1934.

Walter Birmington	$ .98
David Blakeney	.69
Alfred N. George	2.51
W. H. Lincoln	23.77
George Ovitt	5.62
Myrtie Paul	3.52
	37.09

1934 Polls.

David Blakeney	$ .89
Madeline Blakeney	4.31
Walter Birmingham	4.31
Bessie Bowles	4.31
Albert C. Coburn	4.31
Alfred N. George	4.31
Joseph E. Horton	4.11
Christian Horton	4.31
Orville Ladd	2.46
Edward Paul	1.77
Myrtie Paul	4.31
Olive Pratt	4.31
	43.71

1935.

Cora A. Ashley	$2.43
David Blakeney	1.48
Byron Downing	3.58
Fred W. Eaton	32.18
Alfred N. George	1.57
George Griffin	2.15
Wm. F. Hathaway	.57
Persis Larrabee	3.58
W. H. Lincoln	23.88
Halph Merchant	.68
Harry O'Donnell	.86
Kenneth O'Donnell	14.38
George Ovitt	5.72
Myrtie Paul	3.14
Harvey Spear	18.60
Stella O'Donnell	1.43
	$116.23

1935 Polls.

Cora Ashley	$3.96
David Blakeney	5.36
Madeline Blakeney	5.36
Bessie Bowles	5.36
Albert C. Coburn	5.36
Emma Druge	4.25
Mildred Eastman	5.36
Fred Eastman	5.36
Bert E. Flanders	5.36
Alfred N. George	5.36
Alton Green	1.66
Jennie Green	5.36
Joseph Horton	5.36
Orville Ladd	5.36
John Larrabee	5.36
Ralph Merchant	5.36
Ella Merchant	1.16
Electa G. Moulton	5.36
Guy (Harry) O'Donnell	5.36
Stella O'Donnell	.95
George Ovitt	5.36
Myrtie Paul	5.36
Olive Pratt	5.36
Carrie Yeartaw	5.36
	$113.82

1936.

Gertrude Ackerman	$28.71
Leonard Bannister	47.85
Clara D. Battey	3.16
David Blakeney	.22
Manley Carpenter	2.07
Harry Daniels	1.07
G. E. Downing estate (Raymond Moulton)	14.18
Harry Downing	33.97
Thomas J. Doyle	37.32
Fred W. Driver	39.08
Richard Druge	44.66
Claude Dupont	31.42
Joseph Dupras	1.60
Fred Eaton	45.63
Franklyn Fiske	1.78
C. B. Fletcher	19.72
Alfred N. George	1.12
George Griffin	1.91
Wm. Hathaway	48.97
Arthur Hill	15.28
Norman Hill	12.00
Ralph Hill	2.77
Clyde Hopkins	11.01
Harry Jones	29.83
Everett LaFrancis	16.68
Persis Larrabee	3.99
Will H. Lincoln	23.13
Ernest Luce	8.30
Ralph Lyons	10.40
Raymond Moulton	8.36
Harry O'Donnell	.97
Stella O'Donnell	1.60
Kenneth O'Donnell	22.33
George Ovitt	6.38
Myrtie Paul	15.95
Mark Perkins	3.19
Fannie Spear	27.77
Harvey Spear	31.90
Wellington Estate Lumber Co. (tax sale, Mrs. Ena Scoville)	10.05
Hugh Williams	16.26
Collected since audit	26.63
	$709.22

1936 Polls.

Rosaline Armington	$4.94
Hazel Bettis	4.79
David Blakeney	4.94
Madeline Blakeney	4.94
Bessie Bowles	4.94
Lena Chamberlain	4.94
Ferd Coffin	1.94
Anna C. Cram	1.51
Ethelyn Day	4.94
Bernard Downing	4.94
Byron Downing	4.94
Lillian Downing	4.94
Emma Druge	4.94
Joseph Dupras	4.94
Marshall Durkee	4.94
Mildred Eastman	4.94
Fred Eaton	4.94
Charles B. Fletcher	3.78
Maymie G. Fletcher	4.94
Alfred N. George	4.94
Alton C. Green	4.94
Jennie Green	4.94
J. Burton Hill	4.94
Ella N. Hill	4.94
Mrs. Ralph Hill	4.94
Orville Ladd	4.94
Bernice LaFrancis	4.94
John Larrabee	4.94
Ralph Merchant	4.94
Ella Merchant	4.94
Frank Miller	4.94
Beatrice Miller	4.94
Harry O'Donnell	4.94
Stella O'Donnell	4.94
George Ovitt	4.94
Myrtie Paul	4.94

Olive Pratt	4.94
Mandy Royce	4.94
Gretta Waldo	4.94
Carrie Yeartaw	4.94
Collected since audit	13.31
	$203.17

1937.

Robert Ainsworth	$48.40
Gertrude Ackerman	29.43
William Armstrong (Ernest G. Cloud)	65.40
Arthur E. Bacon	3.27
Leonard Bannister	49.05
Clara D. Battey	84.70
Arthur W. Bearor	73.68
David L. Blakeney	1.85
Richard Blakey	.50
Frank A. Braman	22.56
Steve Breznak	36.47
Manley Carpenter	40.40
Ernest G. Cloud	1.64
Athol W. Coburn	36.64
Ralph Coburn	9.01
Warren G. Cross	17.50
Harry Daniels	1.11
Harry Downing	26.66
Lela Downing	.72
Frederick W. Driver	40.88
Claude Dupont	35.17
Fred W. Eaton	45.39
Amelia C. Fitts	53.87
Charles B. Fletcher	17.99
F. F. Fuller	1.64
Alfred N. George	.83
Frank M. Gilman	49.60
Ben Goodrich	7.42
Anna Griffin	40.88
Charlie Gusha (Royal Moulton)	6.54
Wm. F. Hathaway	50.04
Percy J. Heath	92.93
P. J. Heath and F. J. Ackerman	1.64
Arthur E. Hill	21.65
Norman H. Hill	90.58
Ralph J. Hill	7.98
Clyde B. Hopkins	23.88
Joseph E. Horton	1.48
Emma C. Jackson	25.84
Glenn E. Kennedy	3.50
Everett LaFrancis	17.51
Persis Larrabee	4.10
Frank A. Libby	4.63
Will H. Lincoln	23.72
Ernest E. Luce	52.32
Ralph Lyons	13.73
George McCreedy	20.91
Stella Melendy	17.05
Sarah A. Minard estate	16.35
Raymond Moulton	6.06
Electra Moulton	35.97
Sarah Moxley (Frank Gilman)	41.71
Harry R. O'Donnell	.99
Stella O'Donnell	1.64
Kenneth O'Donnell	22.89
Orange Co. Bobbin Co. (Flint Bros.)	157.46
George Ovitt	6.54
Pan Am Co.	1.64
Myrtie Paul	15.87
Mark Perkins	3.27
Wm. Peterson	1.64
Wm. A. Reed	15.72
Ernest C. Royce	16.35
Gerald L. Slack	7.85
Everett F. Spear	57.78
Fannie E. Spear	49.05
Harvey Spear	32.70
Harley Sutton	16.35
Leonard Thompson	.83
Wellington Estate Lumber Co. (Ena Scoville)	10.31
Hugh Williams	26.16
Collected since audit	260.29
	$2,142.11

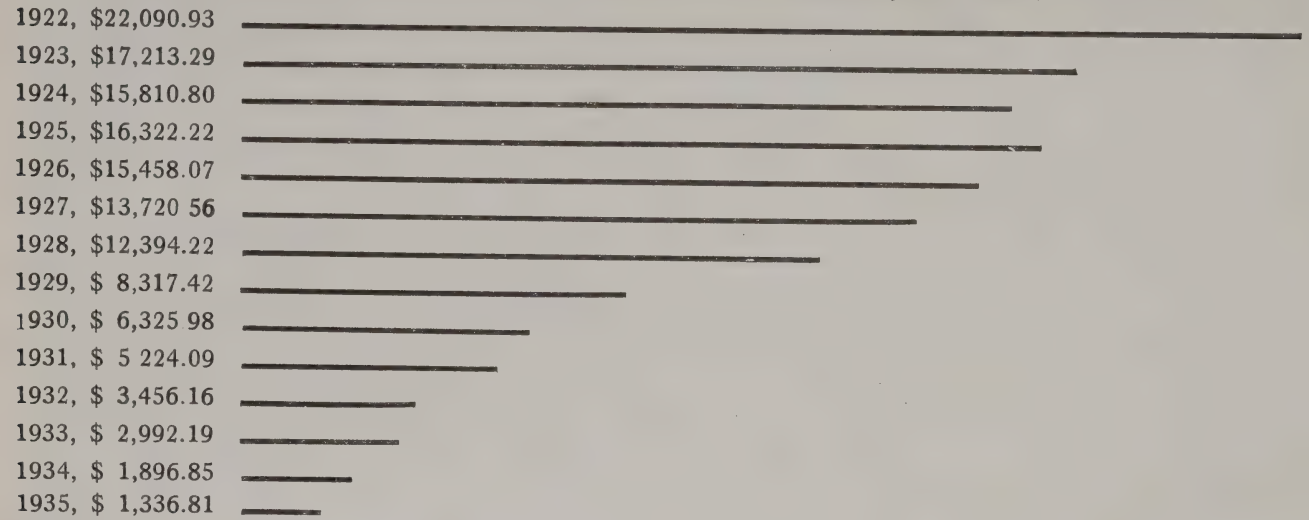
1937 Polls.

Robert Ainsworth	$5.77
Louise P. Ainsworth	5.77
Charles R. Angell	5.77
Leroy Armington	5.77
Rosaline B. Armington	5.77
Vernon E. Armington	5.77
Willis E. Austin	5.77
Leonard Bannister	5.77
Donald J. Bean	5.77
Richard A. Bettis	2.42
Hazel G. Bettis	5.77
David L. Blakeney	5.77
Madeline A. Blakeney	5.77

Richard R. Blakey	1.14
Mrs. Richard R. Blakey	5.77
Bessie A. Bowles	5.77
Frank A. Braman	5.77
Susie M. Braman	5.77
Charles D. Burgess	5.77
Manley Carpenter	5.77
Florence M. Carpenter	5.77
Lewis Coburn	5.77
Ralph H. Coburn	5.77
Anna S. Coburn	5.77
Ferd Coffin	5.77
Anna C. Cram	5.77
G. Warren Cross	5.77
Mary W. Cross	5.77
Ethelyn Day	5.77
Harry E. Downing	5.77
Lila I. Downing	5.77
Frederick Driver	5.77
May Driver	5.77
Nelson C. Dukette	5.77
Alma E. Dukette	5.77
Claude F. Dupont	5.77
Arloa B. Dupont	5.77
George D. Durkee	5.77
G. Mildred Eastman	5.77
Fred W. Eaton	5.77
Charles B. Fletcher	5.77
Mayme G. Fletcher	5.77
John C. Gillette	5.77
Alton C. Greene	5.77
Marion L. Greene	5.77
Charlie Gusha	5.77
Wilbur F. Gusha	5.77
Geo. H. Hayward	5.77
Arthur E. Hill	5.77
Katherine E. Hill	5.77
Harold B. Hill	5.77
J. Burton Hill	5.77
Ella N. Hill	5.77
Lloyd H. Hill	5.77
Norman H. Hill	5.77
Carol O. Hill	5.77
Josephine G. Hill	5.77
Joseph Horton	5.77
Eugene H. Kennedy, jr.	5.77
Alice L. Kennedy	5.77
Raymond C. Kennedy	.86
Eva Kennedy	5.77
Everett G. LaFrancis	5.77
Bernice M. LaFrancis	5.77
John T. Larrabee	5.77
Fannie M. Libby	5.77
Paul D. Libby	5.77
Ernest E. Luce	5.77
Lizzie L. Luce	5.77
Mabel B. Luce	5.77
Lavena F. MacKeil	5.77
Ralph S. Merchant	5.77
Ella M. Merchant	5.77
A. Paul Morey	5.77
Florence D. Morey	5.77
Harry O'Donnell	5.77
Stella B. O'Donnell	5.77
Kenneth A. O'Donnell	5.77
George A. Ovitt	5.77
Edward G. Paul	5.77
Myrtie M. Paul	5.77
Elmer D. Pratt	5.77
Olive I. Pratt	5.77
George E. Rollins	5.77
Ernest C. Royce	1.52
Mandy Royce	5.77
Clifford H. Ryder	5.77
Mabel G. Ryder	5.77
Ella M. Spear	5.77
Clarence Towne	2.89
Eugene H. Waldo	5.77
Greta I. Waldo	5.77
Carrie Yeartaw	5.77
Collected since audit	126.94
	$643.53

CHART SHOWING INDEBTEDNESS OVER 17 YEAR PERIOD

Amounts given are from January 31, 1922 to January 31, 1938, inclusive.



CHELSEA VITAL STATISTICS—1937

Births.

Austin, Lilla Mamie, daughter of Willis E. and Evelyn L. (Eastman), April 26.

Bicknell, Margaret Ann, daughter of Maurice S. and Neva (Bohonan), March 16 (in Randolph).

Blakeney, Charles Thomas, son of David L. and Madeline A. (Fletcher), Sept. 22.

Button, Edward Glen, son of Glen A. and Irene E. (Titus), Aug. 24 (in Montpelier).

Button, Wendell Arthur, son of Arthur C. and Marion A. (Wight), Dec. 1 (in Montpelier).

Coburn, Greta May, daughter of Ralph H. and Anna B. (Sweet), June 8.

Dumont, Stanley Marshall, jr., son of Stanley M. and Katherine M. (Densmore), Dec. 27.

DuPont, Annette Josephine, daughter of Claude F. and Arloa B. (Carnes), June 13.

Hathaway, Virginia Mary, daughter of William F. and Helen D. (Bevins), Jan. 9.

Hayward, Ann, daughter of George H. and Lillian G. (Hill), Sept. 24.

Kennedy, Philip Ralph, son of James E. and Gladys M. (Sanborn), Jan. 2.

LaFrancis, Dorothy Mae, daughter of Everett G. and Bernice M. (Flint), Feb. 24.

Lyon, Lois Anna, daughter of Clyde W. and Lyla A. (Downing), May 24.

McCullough, Harriet Rebecca, daughter of Dwight M. and Lucy L. (Betts), Sept. 9 (in Barre).

Melvin, Jane Ann, daughter of Friend N. W. and Winona R. (McAllister), Oct. 13 (in Barre).

Morey, Arthur Paul, jr., son of A. Paul and Florence V. M. (Dumont), Sept. 29.

Moulton, Narene Jennie, daughter of Raymond C. and Electa M. (Greene), Oct. 20.

Scott, Helen Blanche, daughter of Francis J. and Barbara M. (Towne), Nov. 16.

Sprague, Jane Carolyn, daugher of Lyman F. and Margaret A. (McCreedy), Nov. 28 (in Randolph).

Marriages.

Jan. 19—Alton E. Felch and Alice M. Rich, both of Chelsea.

March 6—Kenneth G. Thompson of Chelsea and Dorothy L. Lafley of Corinth.

May 23—Harrison J. Eddy and Myrle Burbank, both of Chelsea.

June 12—Herbert G. Chambers and Mabel B. Luce, both of Chelsea.

June 12—O. Fay Allen, jr., of Chelsea and Julia H. Gale of Barre.

June 13—Herbert W. Reed and Gladys E. Driver, both of Chelsea.

June 16—Clarence F. Watts of Barre and Lenda Walker of Chelsea.

Sept. 4—George C. Perrin of Barre and Lois P. Allen of Chelsea.

Sept. 5—William B. Hoyt and Nancy Gilman, both of Boston, Mass.

Oct. 2—Charles C. McKinnon of Chelsea and Dorothy M. Brown of Hancock.

Dec. 18—Edwin L. Ladd and Blanche L. Williams, both of Chelsea.

Deaths.

Blaisdell, Nellie Melissa, Jan. 13, aged 82 years, 6 months, 13 days (in Royalton).

Churchill, Arthur Lincoln, Jan. 5, aged 75 years, 8 months, 19 days (in Barre).

Cole, Edith Julia, Jan. 16, aged 56 years, 1 month, 25 days.

Davis, Ada Tuttle, Jan. 20, aged 79 years, 27 days.

Dearborn, Thomas Godfrey, Nov. 5, aged 65 years, 6 months, 15 days.

Godfrey, Frank Henry, June 6, aged 77 years, 4 months, 6 days.

Grant, Joshua Martin, March 5, aged 85 years, 5 months, 7 days.

Hadley, Alice Mills, June 8, aged 88 years, 1 month, 24 days.

Laird, Mamie Houston, Feb. 4, aged 69 years, 19 days (in Olyphant, Pa.).

Lyon, Lois Anna, Oct. 20, aged 4 months, 26 days.

Scadin, Kate Jane, April 4, aged 76 years, 3 days.

Titus, Frank Joseph, Oct. 21, aged 74 years, 10 months, 13 days.

Young, Mary Jane, June 16, aged 82 years, 5 months, 2 days (in Charlestown, N. H.).

WARNING

The legal voters of the Town and Town School District of Chelsea are hereby notified and warned to meet at the Town Hall in Chelsea on Tuesday, the 1st day of March, A. D. 1938, at 10:30 o'clock A. M. to act on the following articles:

1. To choose a moderator and town clerk.

2. To receive and act upon the reports of the several town officers.

3. To see if the town will authorize its selectmen to appoint a road commissioner, and if so, whether one or two shall be appointed.

4. To choose all necessary officers for the town and town school district for the ensuing term.

5. To raise money to pay the indebtedness of the town and current expenses for the ensuing year.

6. To see what amount of tax the town school district will vote for the maintenance of schools.

7. To see what amount of tax the town will vote for the maintenance of highways.

8. To see if the town will authorize its selectmen to borrow money from time to time when necessary to carry on the business of the town.

9. To see if the town will vote to place its tax bills in the hands of the Town Treasurer for collection.

10. To see if the town will authorize the selectmen to contract with Chelsea Fire District No. 1 for fire protection of buildings and other property of the town outside said Fire District and within the town for the year beginning April 1, 1938.

11. To see if the town will appropriate a sum of money for the support of the Chelsea Public Library, and if so, how much.

12. To see if the town will appropriate a sum of money for the observance of Memorial day, and if so, how much.

13. To see if the town will authorize the selectmen to expend a sum of money to induce a physician to locate or remain in town.

14. To see if the town will authorize the selectmen to sell and convey the Laird village property, the Laird farm, the Ada Davis farm, and the Scott George farm.

15. To see if the town will authorize the auditors of the town to employ the services of an accountant from the office of the Auditor of Accounts as provided for in No. 55 of the Acts of 1937 to conduct an audit of the accounts of the town.

16. To vote on these questions:

    Shall licenses for the sale of malt and vinous beverages be granted in this town?

    Shall spirituous liquors be sold in this town?

17. To transact any other proper business.

RAY S. THRESHER.
FRANK M. GATES, Selectmen.
ELMER C. WOODWORTH,

Chelsea, Vt., Feb. 14, 1938.

Annual Report
Chelsea
Vermont

January 31, 1939

ANNUAL REPORT

Chelsea

VERMONT

January 31, 1939

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BRING THIS REPORT TO TOWN MEETING

Chelsea Job Press, Printers, Chelsea, Vt.

Town Officers 1938-1939.

Moderator,		O. Fay Allen
Clerk,		J. M. Comstock
	Frank M. Gates,	Term expires 1939
Selectmen,	Elmer C. Woodworth,	Term expires 1940
	E. Harold Colby,	Term expires 1941
Treasurer,		J. M. Comstock
Overseer of Poor,		Selectmen
Road Commissioner,		George D. Lyford
Constable,		Chauncey C. Liese
Collector of Taxes,		Chauncey C. Liese
	Ernest M. Young,	Term expires 1939
Listers,	Everett F. Spear,	Term expires 1940
	Charles H. Baraw,	Term expires 1941
	A. G. Bradshaw,	Term expires 1939
Trustees of Public Money,	F.W. Button,	Term expires 1940
	A. L. Sprague,	Term expires 1941
	Arline B. Titus,	Term expires 1939
School Directors,	E. Ralph Walker,	Term expires 1940
	F. Ray Keyser,	Term expires 1941
	O. F. Allen,	Term expires 1939
Auditors.	Russell G. Corwin,	Term expires 1940
	Archie H. Bailey,	Term expires 1941
	Mary A. Griffin,	Term expires 1939
	Nellie S. Hood,	Term expires 1940
Trustees of Public Library,	Vacancy,	Term expires 1941
	Maurice S. Bicknell,	Term expires 1942
	J. M. Comstock,	Term expires 1943
Superintendent of Schools,		H. V. Wheelock
Clerk of School Board,		Arline B. Titus
Town Grand Jurors,		E. R. Walker & F. Ray Keyser
Town Agent,		O. Fay Allen, Jr.
Surveyor of Wood and Lumber,		Fred B. Sanborn
		Guy W. Bowin
Fence Viewers,		G. Warren Cross
		E. R. Walker
Weigher of Coal,		Henry F. Gates
		M. S. Bicknell
Pound Keepers,		Albert G. Bradshaw
		Wilmarth H. Luce
		Everett F. Spear
Tree Warden,		D. H. Gilman
	C. N. Dearborn,	Term expires 1939
	S. C. Wilson,	Term expires 1940
Cemetery Commissioners,	H. F. Bryant,	Term expires 1941
	Percy J. Heath	Term expires 1942
	J. M. Comstock,	Term expires 1943

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45 46 48 49

TOWN OF CHELSEA, VT.

1938-1939.

Population, 1,004. Area, 23,818 acres. Altitude, 840 feet. Miles of highways, 92.90; of which 10 miles is "State Highway."

Real and personal grand list	$5,377.72
Polls (536)	536.00
Total grand list.	$5,913.72

Basis of Grand List.

List value of real in town	$460,651.00
List value of personal property in town	85,257.00
List value of all taxable property in town.	$545,908.00
List value of personal property offset	$8,136.00
List value of property taxed	$537,772.00
One per cent of list value of property taxed	$5,377.72
Taxable polls, 536 at $1	536.00
Grand list of town.	$5,913.72

Comparative Statement.

Grand List For Past Five Years.

1934	$5,884.44
1935	5,807.78
1936	5,920.60
1937	5,877.61
1938	5,913.72

Tax Rate For Past Five Years.

1934	$2.81
1935	2.86
1936	3.19
1937	3.27
1938	3.48

Total Taxes Raised.

School Tax Included.

Rate.	Amount raised.
1934—$2.81 and $1.50 flood	$17,335.55
1935—$2,86 and $1.50 flood and $1 old age As't.	17,992.71
1936—$3.19 and $1.75 old age assistance	19,861.46
1937—$3.27 and $2.50 old age assistance	20,567.28
1938—$3.48 and $2.50 old age assistance	21,911.20

FINANCIAL CONDITION.

School Accounts Indebtedness.

(As of June 30, 1938, end of school year.)

H. N. Sanborn, two notes	$1,500.00
School directors' orders outstanding	126.91
	$1,626.91
Less cash on hand and in bank	789.15
Net school indebtedness July 1, 1938.	$828.76

GENERAL OR TOWN ACCOUNT.

Assets.

Cash on hand (exclusive of school account)	$1,380.36
Leased land rent due and unpaid	22.75
Uncollected taxes	5,766.24
Note signed by Geo. B. and William Lyford	40.00
Balance on note signed by Maurice and Doris Kennedy	480.00
Due from State on resurfacing highway work	208.42
Due from Town of Northfield (Coburn account)	16.72
Due from Town of Tunbridge (Black account)	325.19
Due from Maurice Batchelder, garage rent	34.75
	$8,274.43

Liabilities.

Borrowed money owed	$8,805.00
Outstanding orders, selectmen	278.77
Outstanding orders, overseer	106.42
Outstanding orders, road commissioner	10.11
Money for which the town is liable only for the interest as long as conditions are complied with	5,476.55
	$14,677.05

Excess of liabilities over assets (town account)	$6,402.62
School account indebtedness July 1, 1938	828.76
Total indebtedness.	$7,231.38
Indebtedness last year	7,078.26
Increase in debt.	$153.12

INVENTORY OF TOWN PROPERTY.

(Real estate listed as per listers' appraisal.)

Real estate—		
Laird farm	$1,000.00	
George farm	700.00	
A. E. Bacon place	390.00	
Garage	1,500.00	
Town forest	50.00	
Town hall	10,000.00	
Town barn	300.00	
North Common	200.00	
South Common	200.00	
Building lot in District No. 1 ...	50.00	
		$14,390.00
Office equipment		200.00
Town hall equipment		200.00
Road machine, tools, etc.		200.00
Tractor, cost	$6,300.00	
Less two years depreciation	2,300.00	
		4,000.00
Bridge material		130.00
Total.		$19,120.00

School Property.

School building in District No. 1	$1,000.00	
School building in District No. 2 ...	4,000.00	
Gymnasium in District No. 2	500.00	
Athletic field in District No. 2	500.00	
School building in District No. 5 ...	1,000.00	
School building in District No. 8 ...	500.00	
School building in District No. 9 ...	1,000.00	
School building in District No. 10 ..	400.00	
School building in District No. 11 ..	300.00	
		$9,200.00
Equipment, furniture, etc.		500.00

Equipment, books and supplies	500.00
Total	$10,200.00
Total valuation town property	$19,120.00
Total valuation school property	10,200.00
Total	$29,320.00

AUDITORS' REPORT.

We have endeavored this year to present to the taxpayers some information not heretofore given in the town report. We believe that the various town officers should also present to the taxpayers an account, in narrative form, of the work which they have accomplished during the year and an outline of the work that should be done during the coming year.

We have audited the accounts of various town officers of the Town of Chelsea for the year ending Jan. 31, 1939, and submit herewith the following accounts of these officers. We believe they correctly present the financial operation and condition of the town for the past year.

Respectfully submitted,
O. FAY ALLEN,
R. G. CORWIN,
A. H. BAILEY, Auditors.

TREASURER'S REPORT

General or Town Account.
Receipts.

On hand Feb. 1, 1938—		
Bank balance (unavailable)	$267.01	
Bank balance (available)	1,530.93	
Cash	308.20	
		$2,106.14
From C. C. Liese, collector (delinquent)	$1,984.66	
From C. C. Liese, collector (1938 list)	9,705.59	
		11,690.25
From State Treasurer—		
For town highways	$5,816.25	
For winter roads	55.00	

A. Edwards	15.00
Herbert Lyford	24.16
Alfred George	2.22
A. E. McCullough	18.75
Bert Ashley	10.13
Elmer Woodworth	10.00
Clayton Woodworth	3.06
Willis Austin	68.40
Richard Druge	9.31
Everett LaFrancis	6.23
Charles Betts	1.25
Athol Coburn	24.20
Fred Driver	3.90
William Boyd	1.20
C. D. Densmore	11.10
George Hayward	28.70
M. J. Rivers	2.50
Norman MacFarlane, and truck	27.00
George McCreedy	1.95
Guy Ladd, and truck	10.00
Ernest Luce	61.08
Arthur Magoon	8.61
George Chase	3.05
Gerald Slack	88.97
Dan Densmore	15.00
Edward Paul	6.00
Eugene Slack	25.12
Edgar Hook	2.46
Pember Morrill	4.59
Mrs. F. H. Roberts	3.61
Ernest Royce	2.91
Arthur Button	7.50
C. L. Greene	5.78
Ernest Merchant	2.22
Walter Button	1.66
C .M. Hook	2.22
Charles Horton	2.22
Manley Carpenter	5.70
Archie Dupras	2.50
H. W. Hayward	4.56
Earl Thorne	5.36
Clifford Ryder	4.18
E. L. Larkin	2.23
P. D. Sargent, and truck	55.28
Alfred Dodge	66.36

P. J. Heath and team		43.05
R. C. Kennedy		6.11
Harry O'Donnell		1.53
L. C. Smith		2.50
B. O. Barrows		2.35
E. H. Kennedy, Jr.		32.00
B. A. Goodrich		7.77
Elwin Kendall		4.44
George Gates, and truck		143.75
A. E. Richards		4.45
Carl Downing		7.64
L. N. Lucas		1.20
Glenn Button		2.50
L. D. Roberts		103.00
M. F. Kennedy		24.58
D. H. Gilman		1.66
Nelson Lyford		28.47
C. C. Liese, tax collector, for—		
Walter Druge	$3.33	
C. L. Greene	1.44	
Gerald Slack	12.06	
K. A. O'Donnell	2.40	
Edward Paul	1.50	
Willis Austin	6.46	
E. H. Kennedy, Jr.	10.50	
A. P. Morey	6.50	
George Hayward	3.11	
Ernest Luce	15.52	
Everett LaFrancis	1.55	
		64.37
E. H. Colby, cement		5.25
Guy Moxley, gravel		115.30
Ernest Cloud, gravel		6.20
Nellie Flint, gravel		4.00
Harley Sutton, toll on gravel		5.50
Allen & Underhill, supplies		4.70
Treasurer of Vermont, repairs		13.12
A. E. Flanders, repairs		7.00
R. A. Larrabee, hardware		11.66
C. P. Folsom, repairs		9.00
F. L. Blake, repairs		1.68
M. F. Batchelder, repairs		1.50
Total.		$3,034.46

Orders drawn for unselected work but included

in above	684.48
Total.	$2,349.98

UNSELECTED ACCOUNT, 1938.

Labor.

L. D. Roberts, and truck		$129.75
Norman McFarlane, and truck		121.50
George Gates, and truck		590.07
P. D. Sargent, and truck		361.25
Walter Grant, and truck		544.75
Harold Colby, and truck		20.00
E. H. Kennedy, Jr.		114.55
A. P. Morey		60.95
G. L. Slack		81.00
George Hayward		96.11
George Ovitt		9.58
Willis Austin		127.66
Nelson Lyford		25.82
Clifford Ryder		26.05
Walter Lyon		23.34
Charles Betts		42.08
M. F. Kennedy		94.71
Ernest Royce		101.37
George Lyford		243.05
Byron Downing		72.50
E. G. LaFrancis		16.00
Glenn Kennedy		2.00
Edgar Hook		2.08
Harley Sutton		1.25
H. F. Gates, tractor		278.33
Joseph Horton		20.66
Athol Coburn		30.82
Herbert Lyford		5.28
John Doyle		3.33
C. C. Liese, tax collector for—		
Ernest Royce	$18.30	
George Hayward	9.58	
Willis Austin	6.23	
A. P. Morey	5.00	
E. H. Kennedy, Jr.	14.88	
Clifford Ryder	5.89	
Walter Lyon	5.83	
G. L. Slack	5.25	
E. LaFrancis	4.00	

Glenn Kennedy	.50	
Joseph Horton	5.16	
		80.62
Green Mountain Culvert Co., culverts		108.00
Harley Sutton, toll on gravel		10.98
Frank Lougee, stringers		5.00
Vermont Explosives Co., dynamite and caps		52.35
Penn Culvert Co., culverts		380.58
Guy Moxley, gravel		337.40
Total.		$4,220.77
Plus orders drawn from general highway account		684.48
Total.		$4,905.25

RESURFACING, 1938.

A. P. Morey, labor	$11.52
Ernest Royce, labor	11.52
Gerald Slack, labor	11.52
George Lyford, labor	16.53
George Hayward, labor	11.52
Willis Austin, labor	7.78
Charles Betts, labor	11.52
P. D. Sargent, labor with truck	62.25
L. D. Roberts, labor with truck	62.25
George Gates, labor with truck	57.75
Material—	
Harley Sutton	1.62
Guy Moxley	46.80
Total.	$312.58

There is due from the state approximately $208.42 for above work.

SPECIAL STATE WORK—RANDOLPH ROAD.

Money Available.

Balance from last year	$7.38
Received from State of Vermont	1,204.58
Total.	$1,211.96
Orders drawn	1,203.87
Balance on hand Jan. 1, 1939.	$8.09

ORDERS DRAWN BY FRANK M. GATES, CHAIRMAN BOARD OF SELECTMEN.

Snow Roads.

Donald Ramsey		$2.50
Ernest Royce		36.87
Henry Gates		79.00
Albert Hopkins		1.00
Bert Ashley		1.50
Angier Edwards, sanding roads		2.50
Ray and Earl Thorne		.67
Harry Slack, 1936, '37 and '38		5.50
Clayton Woodworth		3.00
N. T. McFarlane, sanding roads		5.00
T. N. Hill, sanding roads		2.00
P. J. Heath, plowing sidewalks		13.00
Frank Gates		3.67
E. M. Young		1.00
Kenneth O'Donnell		14.90
Leroy Armington		6.00
Edwin Reed		6.00
Thomas Hill		10.20
Joe Horton		4.00
E. H. Colby		8.00
C. C. Liese, for taxes of—		
Kenneth O'Donnell	$3.71	
Joe Horton	1.00	
		4.71
Total.		$211.02

Bridges.

R. A. Larabee, spikes	$1.50
P. J. Heath, plank	89.16
Victor Longley, plank	87.62
Frank Lougee, labor and log	8.00
John Salls, stringers and logs	24.00
Elmer Woodworth, labor	18.50
Leroy Armington, labor	8.87
Theo Taplin, labor	3.05
Dan Ladd, with truck	1.50
C. C. Liese, for L. H. Bacon, plank	86.32
A. J. Dupras, and team	16.11
Frank Gates, labor	10.66
Bert Ashley, labor	7.50

Bernard Downing, labor	3.05
Will Luce, stringers	30.00
E. H. Colby, hauling plank	2.00
Total.	$397.84

Money Borrowed.

Orange County Branch Bank	$15,000.00
F. E. and Nellie S. Hood	1,000.00
Total.	$16,000.00

Interest Paid.

Charles E. or Mary L. Taplin, on order No. 313	$42.00
Frank M. Gates, trustee for Ashley children	16.20
John M. Comstock, on order No. 746	24.00
Frank W. Button, on order Nos. 346 and 361	81.00
Orange County Branch Bank	121.22
A. G. Bradshaw, interest on West Hill cemetery funds	9.00
J. M. Comstock, Treas., interest on Highland cemetery funds	210.06
F. E. and Nellie S. Hood, on order No. 597	30.00
Total.	$533.48

Taxes.

H. N. Mattison, Treas., county tax	$88.16
Lyman A. Burbank, Treas., Farm bureau tax	153.81
Thomas H. Cave, Treas., old age assistance tax	1,206.00
C. C. Liese, collector, taxes on town property	137.11
C. C. Liese, taxes abated	117.13
Total.	$1,702.21

Town Officers.

R. G. Corwin, auditor	$22.00
E. H. Colby, auditor	22.00
O. F. Allen, auditor, and use of adding machine	23.00
C. C. Liese, collector of taxes	200.10
E. M. Young, services as lister for 1937, duplicate to order outstanding, No. 53, dated Oct. 26, 1937	18.00
Everett Spear, lister	48.30
C. H. Baraw, lister	49.50
J. M. Comstock, lister	18.90
E. M. Young, lister	51.00
O. W. Hodgdon, health officer	67.00

Elmer C. Woodworth, selectman and chairman

of overseers	65.00
E. H. Colby, selectman	15.00
Frank M. Gates, chairman selectmen	75.00
J. M. Comstock, as clerk and treasurer	131.03
Total.	$806.33

Streets and Common.

Elmer Pratt, work	$4.20
Electric lights for streets	279.00
James I. Mosher, trimming trees	22.50
Maurice Kennedy, work	5.83
Charlie Betts, work	5.83
Gordon Rule, work	3.33
Paul Higgins, work	1.66
Stanley Dickinson, work	1.80
Ralph Merchant, labor	26.97
C. C. Liese, for Ralph Merchant, work	6.00
Cement bridge lights	70.67
E. H. Colby, and truck	7.80
C. C. Liese, for taxes of Ralph Merchant	3.52
Total.	$439.11

Town Hall.

Electric lights	$41.36
Merle G. Colby, janitor service	97.55
Albert Hopkins, sawing wood	4.95
Allen & Underhill, light bulbs	4.00
R. A. Larabee, merchandise	6.76
Merrill Whitney, labor on dressing rooms	4.50
Allen & Underhill, fire insurance premium and bulb	39.82
Ned Hatch, fire insurance premium	13.20
F. Ray Keyser, fire insurance premium	48.00
Ralph Merchant, piling wood	5.00
R. A. Larabee, merchandise	1.31
A. H. Bailey, merchandise	.65
Total.	$267.10

Sheep Dog Damage.

Mrs. Clara Larkin, turkeys	$19.80
Alice Allen, sheep	25.00
Henry Burbank and son, sheep	20.00
C. F. Button	13.00
Total.	$77.80

Tractor Expense.

A. M. Flanders, welding snowplow	$18.15
Henry Gates, fill oil heaters, iron, grease, freight and labor	71.07
Motor Vehicle Department, registration	10.00
Allen & Underhill, insurance	32.25
Henry Gates, rent of garage	44.00
P. I. Perkins Co., work, nose and blades	48.23
Ernest Royce, work on tractor	.90
South End Garage, work on tractor	7.84
L. N. Lucas, labor on irons	1.50
Total.	$233.94

Sanding Roads.

Ernest Royce	$1.60
Walter Grant, and truck	12.50
Stanley McCullough, and truck	6.33
Maurice Kennedy	1.53
E. L. Larkin	6.00
Geo. Lyford	2.22
L. D. Roberts, truck and man	40.25
Merle Dodge	2.50
Jordon Beck	8.50
E. H. Colby, truck and man	3.90
Guy Moxley, for sand	4.00
Total.	$89.39

Grimes Bridge.

George Lyford	$10.50
R. A. Larabee, merchandise	6.60
Walter Grant, and truck	7.50
A. J. Dupras, with team	75.12
Chet Richards	35.41
Don Ladd	71.41
Lewis Coburn	1.50
Frank M. Gates, labor and cash paid out	63.34
A. H. Kittridge, steel	70.48
C. C. Campbell	56.38
Mike Nicolette	25.13
Allie Davis	40.97
Neal Dodge	35.45
Raymond Dodge	54.29
Theo Taplin	36.08
Theodore Gay	12.91
Edward L. Knight, use of mixer	5.00

E. H. Colby	251.16
Fred Sanborn, lumber	68.46
Henry Gates, kerosene, gas and oil	16.00
N. T. McFarlane, and truck	4.50
Neal Dodge, for gravel and dirt	2.00
Tom Harvey, use of pump	12.50
State of Vermont, sand and pea stone	96.75
E. H. Colby, truck	1.00
Guy Ladd, hauling sand, freight, etc.	44.50
Total.	$1,104.94

Election.

Allen & Underhill	$24.85
C. C. Liese, presiding and putting up booths	10.00
Mrs. Alice Walker, clerk	4.00
Angier Edwards, clerk	4.00
Geo. Bradshaw, clerk	4.00
Victor Longley, clerk	4.00
Ina Grant, clerk	4.00
C. H. Baraw, clerk	2.00
O. Fay Allen, Jr., clerk	2.00
Total.	58.85

Miscellaneous.

Henry W. Burbank and Son, use of water tub, 1937 and 1938	$4.00
N. E. Tel. & Tel. Co., 'phone rent and tolls	30.64
Allen & Underhill, printing town reports, road commissioner's bond, etc.	127.78
J. M. Comstock, postage on town reports, making out deeds, etc.	28.71
Dow Manufacturing Co., dog tags	5.10
Stanley McCullough, moving stove	.25
Mrs. Alice Walker, ministerial money West Hill church	19.50
Byron Downing, chopping wood on Laird place	120.50
W. A. Reed, Memorial day appropriation	50.00
John Anderson, lettering monument, and markers for Mr. and Mrs. Laird	60.00
Frank M. Gates, money paid for insurance policy, stamps, etc.	35.58
Ellis Fay, spraying trees around Town hall	5.00
Miss Blanche Townsend, rent of shop for storage of Laird goods	8.00
Theo Taplin, mowing old cemetery, Laird and	

Spear cemetery	12.00
Frank Lougee, mowing Lincoln cemetery	2.00
John Bacon, receiver, garage	1,075.00
Casellini-Venable Corp., shovels and mattocks and torches	22.74
Ralph Merchant, mowing South Common	3.50
Millard George, painting and lettering signs	1.50
Theo Taplin, work on garage sewer	1.67
L. N. Lucas, work on water tub and pipe	2.00
H. N. Mattison, agent, insurance assessment on Ada Davis place	1.76
Alfred Dodge, mowing Wiggins cemetery, 1937 and 1938	2.00
E. H. Colby, lawn mower	9.00
Croft Hardware store, roofing	17.34
A. W. Foote, insurance assessments	8.10
Nelson Lyford, drawing out wood and to No. 10 schoolhouse and sawing	102.25
Thomas H. Cave, State Treasurer, assessment on state road	679.40
C. C. Liese, postage on tax notices and killing dog	9.71
J. M. Comstock, Treas., library appropriation	100.00
Peck Bros., lead-headed nails	1.50
Allie Davis, work on Laird barn roof and money paid out	2.64
Floyd Thompson, work on Laird barn roof	2.50
Alice Allen, mowing Allen cemetery, 1937 and 1938	4.00
Ray Armington, laying roofing on A. Bacon's barn	3.50
F. R. and Ellen Keyser, water rent at garage	1.25
Lowell McLeod, steel for snowplow	.91
L. H. Bacon, building garage doors	21.50
Allen Lumber Co., lumber and material for garage doors	47.06
Chelsea Fire District, use of engine outside of district	100.00
Hazel Flanders, Treas., care of town clock and ministerial money	63.00
South End Garage, cleaning and sharpening lawn mower	1.50
Byron Downing, chopping wood on George place	27.50
Elmer Woodworth, looking after sheep killed by	

House rent	50.00	
Milk	29.20	
		96.20
Received from Town of Northfield	$79.48	
Due from Town of Northfield	16.72	
Arthur O'Donnell—Hospital		127.00
A. E. Bacon—		
Wood	$26.00	
Doctor	16.00	
Milk, potatoes, washings, etc.	24.27	
Groceries	155.52	
		221.79
N. W. Betts—		
Doctors	$10.00	
State hospital (Waterbury)	12.00	
Commitment to hospital	8.80	
Transportation	16.80	
		47.60
Manley Carpenter and Family—Groceries		19.77
Mrs. Bessie Lyon—Burial expenses		102.00
Mr. and Mrs. George Young—		
Wood	$32.25	
Groceries	43.03	
		75.28
Received from Town of Washington, $75.28.		
George Ovitt—		
Groceries	$113.12	
Milk	22.32	
		135.44
Mark Dunbar—Groceries		69.83
Dorothy Kennedy—		
Transportation and collector	$9.25	
Medicine	11.35	
Board, care, etc.	796.50	
		817.10
Mahlon Young—Board		119.00
Herbert Towne—Board and care		214.00
The Hazel Holmes Family—		
Burial expenses for Mrs. Holmes	$80.00	
Hospital for Robert	91.25	
Groceries	83.38	
Public Welfare Department	236.50	
		491.13

Ed. Royce and Family—		
Doctor	$31.00	
House rent	24.00	
Clothes	22.00	
Groceries, etc.	210.58	
		287.58
Myrtle Ashley—Doctor		4.00
Total.		$5,715.38

Receipts.

From Town of Washington	$75.28	
From Town of Northfield	79.48	
Due from Town of Northfield	16.72	
Due from Town of Tunbridge	325.19	
Total.		341.91
Net cost of overseers' account.		$5,373.47

ELMER C. WOODWORTH,
Chairman, Board of Overseers.

Overseers' Orders Oustanding, Feb. 1, 1939.

No. 886	Dec. 28	Alice Allen	$12.00
No. 900	Jan. 23	Frank Fisk	17.00
No. 903	Jan. 24	Public Welfare Department	77.42
Total.			$106.42

ROBERTS POOR FUND

Disbursements have been made from the Roberts Poor Fund for the benefit of 17 persons or families to the amount of $453.89
For flour for members of the board 30.40

Total orders drawn. $484.29

Outstanding Orders.

Jan. 30	No. 348	Frank M. Gates	$7.60
Jan. 30	No. 349	Elmer C. Woodworth	7.60
Total.			$15.20

TREASURER'S REPORT

In Account With Roberts Poor Fund Board.

Receipts.

Balance on hand Feb. 1, 1938		$1,052.00
Received from Old Colony Trust Co., income of fund		665.00
Received interest on savings deposit		12.11
Totals.		$1,729.11

Disbursements.

Paid orders drawn by board—		
Last year's	$35.20	
This year's	469.09	
		504.29
Balance on hand Feb. 1, 1939.		$1,224.82

This Balance Is Made Up As Follows:

Unavailable account in National Bank of Orange County	$128.18
Checking account in National White River Bank, Orange County Branch	66.74
Savings account in same bank	1,029.90
Total.	$1,224.82

JOHN M. COMSTOCK, Treasurer.

OLD AGE ASSISTANCE.

Several applications for Old Age Assistance have been made during the past year. Most of these are held up pending more funds being made available to the department. Increasing age and decreasing ability to earn has made it necessary to increase the grants to some of those who were among the first to receive assistance. In a very few cases it has been necessary to decrease the original grant.

The total number of applications received by the Department at Montpelier to June 30, 1938, numbered 10,897, which represents about 34 per cent of the estimated number of persons in the state past the age of 65 years.

I quote the following from the biennial report of the director, W. Arthur Simpson: "The amount paid in old age assistance in the Town of Chelsea for the fiscal

year ending June 30, 1938, was $2,745.00. During this period 96 cents out of every dollar available to the Old Age Assistance Department was paid in benefits to eligible elderly persons and only four cents was used for administration. The cost to the state for administration was 1.6 cents and 2.4 cents was paid by the federal government."

The amount paid by this town to the department was $1,206.00 for the year 1938.

Your local investigator and the overseer have received excellent cooperation from the department and I feel that Mr. Simpson should receive much credit for the efficient manner in which this department is conducted.

Respectfully submitted,
O. FAY ALLEN, Local Investigator.

LEASE LAND

Received for Rent During the Year.

Parsonage Right.

Stanley C. Wilson	$21.78

School Right.

P. J. Heath	$7.75
Victor Longley	1.50
G. M. Medcalf	.75
Total.	$10.00

RENTS DUE AND UNPAID.

Parsonage Right.

Julian N. Hill	$12.04
George D. Lyford	49.76
William A. Reed	50.00
Total.	$111.80

School Right.

*L. H. Bacon	$11.00
W. E. Burbank	2.50
*Flint Bros.' Lumber Co.	6.25
E. C. Royce	1.00
*Mrs. Ethel S. Tracy	2.00
Total.	$22,75

Division of Rent from Parsonage Right.

United church	$39.00
Methodist church on West Hill	19.50

* Paid since audit.

TAXES ABATED.

1933—	
George H. Dunbar	$4.20
Myrtie M. Paul	4.20
1934—	
Walter E. Birmingham	5.29
Albert C. Coburn	4.31
Myrtie M. Paul	4.31
1935—	
Albert C. Coburn	5.36
Alton C. Greene	1.66
George A. Ovitt	5.36
Myrtie M. Paul	5.36
1936—	
Manley Carpenter	2.07
Alton C. Greene	4.94
Frank W. Miller	4.94
Beatrice I. Miller	4.94
George A. Ovitt	4.94
Myrtie M. Paul	4.94
1937—	
Manley Carpenter	6.93
Florence M. Carpenter	5.77
Richard R. Blakey	1.14
Mrs. R. L. Blakey	5.77
Alton C. Greene	5.77
Marion L. Greene	5.77
George A. Ovitt	5.77
Pan. Am. Co.	1.64
Myrtie M. Paul	5.77
1938—	
Myrtie M. Paul	5.98
Total.	$117.13

REPORT OF DOGS LICENSED BY TOWN CLERK

101 dogs at $2 each	$202.00
7 dogs at $6 each	42.00
10 dogs on breeder's license	30.00
Total.	$274.00
Less fees at 15 cents each	17.70
Amount paid to town treasurer.	$256.30

JOHN M. COMSTOCK, Town Clerk.

TREASURER'S REPORT OF H. E. ROBERTS CEMETERY TRUST FUND

Amount of fund Feb. 1, 1938	$675.88
Interest received	10.58
Total.	$686.46
Paid for care of lots in 1938	10.00
Balance on hand Feb. 1, 1939.	$676.46

Of this amount $120.16 is a deposit in the National Bank of Orange County, at present unavailable, and the remainder is in a savings account in the National White River Bank, Orange County Branch.

JOHN M. COMSTOCK, Treasurer.

TREASURER'S REPORT OF HIGHLAND CEMETERY AVENUE FUND

Balance on hand Feb. 1, 1938	$2.03
Interest received July 1, 1938	13.95
Total.	$15.98
Paid orders of committee	7.80
Leaving balance in treasurer's hands.	$8.18

Of the principal of this fund $748.15 is in a savings account in the National White River Bank, Orange County Branch, and $134.49 is an unavailable deposit in the National Bank of Orange County.

TREASURER'S REPORT OF ADA JACKSON FUND FOR CARE OF TREES ON HIGHLAND AVENUE

To savings deposit as of Feb. 1, 1938	$427.92
To dividend received from National Bank of Orange County	33.66
To interest received	8.74
Total.	$470.32
Paid for trimming trees and cleaning up brush	27.00
Leaving available deposit on hand.	$443.32

There is also an unavailable deposit of $95.38 in the National Bank of Orange County.

A REPORT OF THE CHELSEA "RECREATION-CENTER" FROM APRIL, 1938, TO FEB., 1939.

Mr. Frederick E. Atwood of Boston, Mass., gave the "Recreation-Center" in the Atwood block, which was opened April, 1938. Through spring and summer many activities were held. Groups under supervision made trips to White Mountains, State Parks, Mt. Mansfield, Craftsmen's Fair and other places of interest. A Nature Club was formed and at the end of the season at the "Council Fire" cups and awards were given for the completion of requirements. Arts and Crafts were specialized and became an important part of the work. Lacking other woods the children used orange crates for making tables and chairs and craft articles. One hundred of these were exhibited at the Tunbridge Fair. Story Hour was held twice each week, songs, games, were enjoyed in the Center and on the Common. An entertainment was held at the end of the summer, in which all children participated.

A fall and winter program opened in September with Kindergarten each morning. Fourteen children attend this group. Dancing classes are held Saturday afternoons. The "Noon-Hour" is featured for high school students. To meet a very definite need a Younger Adult Group was organized. One evening each week is given over to sixty young people with Special Events as card parties, sleigh-rides, suppers and entertainments. An

organized Junior Boys' Club meets each week; this work is being developed along Boy Scout lines. At Christmas the craft group made over one hundred articles and toys to be distributed at the Town Tree.

In the Chelsea Community the "Recreation-Center" has served the Woman's Club, 4-H work, the schools, County Farm Bureau and all those desiring to use it for games, study or a warm shelter. The activities are open to all children of the town, and many find welcome who come to the village.

The Center has had visitors from twelve different states and over eighty cities and towns. Mr. Atwood gave land for tennis courts and playground. The courts are flooded for winter skating.

The Federal appropriation for the tennis court is $487; of this $388 was allowed for town labor and $99 for foreman. The town was to provide $100; this was the understanding of the Federal appropriation. People interested in this work raised by subscription $101.34; of this amount $43.40 has been used. The remaining $57.94 is to complete the tennis court and playground this spring.

The past year the rent and heat have been given by Mr. Atwood. From April to September $40 was supplied by the supervisor for carrying on the project. The supervisors have struggled to meet expenses. Through suppers, dance, sales, etc., $77.43 has been raised. The government pays the salaries of the supervisors, but not the running expenses, which are: Seven months' heating, $70; twelve months' lighting, $45; twelve months' equipment and running expenses, $84.

The supervisors respectfully submit this report, knowing that one hundred and fifty children have been served by this Center and desire that this important work in the community may continue.

BARBARA HELMER, Supervisor.
HAZEL FLANDERS, Junior Supervisor.

The Community Council has approved the recreation project and believes it a work which should increasingly benefit the whole community. We ask the support and cooperation of the townspeople.

RACHEL COMSTOCK,
Chairman Community Council.

CEMETERY COMMISSIONERS' REPORT

Before 1923 funds received for the care of lots were turned into the town treasury, and the town annually pays four per cent interest on these. The funds so disposed of amount to $5,746.25, including $225 for use in the West Hill cemetery. Funds received since 1923 have been deposited each in a separate account in the savings department, formerly the National Bank of Orange County and now of the National White River Bank in Bethel, Orange County Branch. Of the deposits in the former bank only 83 per cent are yet available.

The following new funds have been received during the past year:

Mrs. Harry J. Corwin	$100.00
Mrs. Thomas G. Dearborn	50.00
Mrs. Abbie L. Davis' estate	100.00

Received for Care of Lots.

The following sums were paid by individuals for care of lots in 1938:

$2 each—G. A. Bixby, F. H. Bohonon, F. O. Braman, H. F. Bryant, Abbie L. Burbank, H. W. Burbank, J. W. Burbank, Mrs. W. H. Chamberlin, Harriet M. Chandler's estate, L. Belle Chandler, H. E. Corwin, Mrs. Jessie G. Corwin, H. K. Darling, J. P. Davis, W. F. Davis, C. N. Dearborn, C. L. Densmore, Guy Densmore, W. A. Densmore, H. L. Dodge, C. W. Eastman, H. F. Gates, Mrs. Florence M. Geoffrion, Mrs. Alice C. George, Mrs. Leon D. Giles, W. C. Goodwin, Mrs. Mary A. Griffin, Mrs. Dora H. Hill, F. M. Kendall, J. E. Kennedy, Mrs. Emma Lathrop, A. E. McCullough, Mrs. Margaret McFarlane, Roy Marshall, R. H. Ordway, Mrs. S. L. Senteny, C. E. Taplin, G. H. Titus, H. G. Woodruff—39	$78
$6—H. B. Jones	6
$4 each—Mrs. Grace M. Bixby, Henry Clark, Almina H. Coburn, Mrs. G. H. Helmer, F. H. Tracy—5	20
$3—O. E. Burgess	3
$1 each—C. H. Baraw, L. W. Bugbee, Mrs. Sarah A. Davis, Helen G. Dow, H. H. Hodgdon, Mrs.	

Ada D. Little, A. J. Orr, Mrs. Nellie Pepper, Esther E. Smith, Mrs. Gertrude L. Smith, W. H. Sprague, Mrs. F. D. Tucker, H. R. Wishart —13	13
Total.	$120

ORDERS DRAWN BY C. N. DEARBORN, CHAIRMAN.

J. B. Hill, labor	$284.75
H. B. Hill, labor	197.80
Lloyd Hill, labor	49.50
Chelsea Job Press, printing	2.25
Glenn Sanborn, paint	30.00
Guy S. Coburn, painting	20.00
F. B. Sanborn, lumber	5.25
P. J. Heath, lumber	1.63
E. H. Colby, cement and trucking	4.50
C. N. Dearborn, services and cash paid	48.50
P. D. Sargent, gravel and trucking	51.35
J. M. Comstock, services	15.00
R. A. Larabee, shovels, etc	5.78
Total.	$716.31

TREASURER'S REPORT.

Receipts.

Balance in bank account (unavailable) Feb. 1, 1938	$223.28
Balance in checking account Feb. 1, 1938	342.67
Balance in savings account Feb. 1, 1938	593.26
Received interest on U. S. bond	4.25
Received interest on Joel W. Ordway fund	6.75
Received from H. E. Roberts cemetery fund, care of lots in 1938	10.00
Received for sale of lot	5.00
Received from R. H. Burbank, interest on note	16.00
Received interest on savings account	10.11
Received from individuals for care of lots	120.00
Received from selectmen, interest on funds held by town	210.06
Received interest on funds held separately	139.51
Total.	$1,680.89

Disbursements.

Paid 60 orders (including one of last year)	719.31
Balance on hand Feb. 1, 1939.	$961.58

HIGHLAND CEMETERY FUND.

Unavailable bank balance	$165.03
Balance in checking account	355.18
Balance in savings account	441.37
U. S. bond	50.00
Mortgage note of R. H. Burbank	400.00
Total.	$1,411.58

REPORT OF THE TRUSTEES OF PUBLIC MONEY FOR THE WEST HILL CEMETERY.

Cash on hand (savings account)	$209.22
Interest on selectmen's fund ($225)	9.00
Interest on funds deposited in bank, $750	8.44
Received from John Chase's estate, for lot	10.00
Reecived from Athol Coburn for lot	10.00
Received dividends from bank	12.07
Interest on savings account	4.28
Total.	$263.01
Paid Harold Walker, care of lots	$12.44
Balance on hand in savings account	250.57
Totals.	$263.01

Due for lots sold—Joseph Horton, $5.00.

A. G. BRADSHAW, for Trustees.

REPORT OF TRUSTEES OF CHELSEA PUBLIC LIBRARY AND ALDEN SPEARE MEMORIAL BUILDING

In 1938 85 books were added to the library; 51 of these adult fiction (16 of these on the rental list), eight adult non-fiction, 22 juvenile fiction and four juvenile non-fiction. Also a new edition of the Hammond Atlas, which by arrangement with the publishers is not to be

paid for until March 1. Twenty-six of the 85 books were gifts. The total circulation for the year was 9,135.

We greatly regret the loss of Arthur H. Morey, who has been for a long time the efficient janitor of the library, and for a shorter time a trustee.

The following is a summary of the receipts and expenditures for the year ending January 31, 1939:

Receipts.

Appropriation of town	$100.00
Income of Roberts fund	210.00
Income of Braley fund	4.00
Income of Stow fund	24.00
Rentals	14.30
Fines, etc.	13.18
On hand at beginning of year	24.49
Total.	$389.97

Expenditures.

Librarian	$100.00
Assistant librarians	33.75
Janitor	41.00
Books	77.25
Periodicals	54.35
Wood	27.00
Supplies	7.87
Sundries	9.72
Added to savings deposit	10.00
Total.	$360.94

Leaving balance on hand—$29.03.

Respectively submitted,

MARY A. GRIFFIN,
NELLIE S. HOOD,
MAURICE S. BICKNELL,
JOHN M. COMSTOCK, Trustees.

Chelsea, Vt., Feb. 1, 1939.

CHELSEA TOWN SCHOOL DISTRICT

TREASURER'S REPORT.

In Account With School Directors from July 1, 1937, to July 1, 1938.

Receipts.

Balance on hand July 1, 1937 (available)	$599.45
Balance on hand July 1, 1937 (unavailable)	46.67
Land rents (including Grammar school lands)	82.22
Rent of gymnasium	3.00
Tuition	916.93
School tax of 145 cents	8,522.53
Income of Roberts school fund	1,350.00
From state treasurer	4,468.50
From Woman's club for music	50.00
Total.	$16,039.30

Disbursements.

Paid school directors' orders	$15,241.15
Balance on hand June 30, 1938.	$798.15

This balance includes a deposit of $46.67 in the National Bank of Orange County, at present unavailable.

J. M. COMSTOCK, Treasurer.

SCHOOL DIRECTORS' ORDERS OUTSTANDING JULY 1, 1938.

Non-Interest Bearing.

No. 385	June 28, 1938	A. E. Felch	$24.00
No. 387	June 29, 1938	George Bradshaw	12.00
No. 388	June 29, 1938	H. B. Wheelock	86.67
No. 390	June 30, 1938	Sabin Densmore	4.24
		Total.	$126.91

Interest Bearing Notes.

H. N. Sanborn, two notes	$1,500.00
Total outstanding orders and notes.	$1,626.91
Less cash on hand and in bank	798.15
Net school indebtedness, July 1, 1938.	$828.76

SCHOOL DIRECTORS' REPORT

F. RAY KEYSER, CHAIRMAN.

For School Year July 1, 1937, to June 30, 1938.

Receipts.

Balance July 1, 1937	$530.10	
School tax, 127 cents	7,464.56	
School tax, 18 cents (special)	1,057.97	
Tuition	916.93	
Lease land rent	32.25	
Income Roberts fund	1,350.00	
State Treasurer	4,468.50	
Grammar school money	49.97	
Miscellaneous	3.00	
Woman's club account, music	50.00	
Total receipts.		$15,923.28

Expenditures.

Teachers' salaries	$9,217.90	
Transportation	816.81	
Transportation insurance	33.88	
Janitor services	755.75	
Fuel	761.42	
Lights	49.56	
Repairs	532.16	
Supplies	410.12	
Books	32.61	
Insurance	216.42	
Interest	60.00	
Miscellaneous	68.48	
Special subjects (music)	105.00	
Superintendence (salary and expenses)	1,058.04	
Directors' services and expenses	97.20	
Furniture	15.00	
Water system	971.69	
School nurse	50.00	
Total expenditures and orders drawn.		15,252.04
Actual balance June 30, 1938.		$671.24
Available balance	$624.57	
Unavailable balance	46.67	
	$671.24	

Reconciliation of Balance.

Available balance	$624.57
Unavailable balance	46.67
Orders outstanding	126.91
Balance per treasurer's report.	$798.15

DEBT.

H. N. Sanborn—two notes @ 4 p. c. interest	$1,500.00
Less cash balance	671.24
Net indebtedness.	$828.76

COMPARATIVE DEBT STATEMENT FOR PAST FIVE YEARS.

Year as of June 30—	
1938—net debt	$828.76
1937—net debt	969.90
1936—net debt	1,568.77
Year as of Jan. 31—	
1935—net debt	1,055.34
1934—net debt	2,115.84

ITEMIZED EXPENSES.

Village School.

Teachers—		
Nelson Sanborn, 36 weeks	$1,400.00	
Richard D. Wagner, 36 weeks	990.00	
Eleanor G. Sanborn, 36 weeks	1,035.40	
Rachael LaCross, 35 weeks	665.00	
Pearl Stone, 35 weeks	665.00	
Helen Young, 35 weeks	630.00	
Dorothy Root, 35 weeks	665.00	
		$6,050.40
Transportation—		
Elmer Roberts	$114.10	
Thomas N. Hill	130.40	
Mrs. L. H. Sargent	51.80	
Arthur Braman	72.09	
Sabin Densmore	59.17	
George Taylor	43.25	
Albion Jones	48.60	
		519.41

Special subject (music)	105.00
Transportation insurance	19.49
Janitor and cleaning	626.00
Fuel	548.42
Lights	49.56
Repairs, high school building	372.59
Sundries	36.74
Water system (old and new)	971.69
Supplies	133.82
Total.	$9.433.12

Number of pupils, high school, 68.
Number of pupils, elementary, 85.

Meadowbrook "Superior" School (No. 1).

Teacher, Zilla D. Harding, 35 weeks	$630.00
Janitor and cleaning	25.18
Fuel	31.80
Repairs	20.23
Supplies	1.05
Sundries	.60
Furniture	4.00
Total.	$712.86

Number of pupils, 12.

North Branch "Superior" School (No. 5).

Teacher, E. C. Roberts, 35 weeks	$665.00
Transportation, Angier Edwards	262.40
Transportation insurance	14.39
Janitor and cleaning	27.65
Fuel	35.20
Repairs	56.39
Supplies	10.01
Furniture	3.00
Total.	$1,074.04

Number of pupils, 17.

Number 8 School.

Teacher, Mary Walker, 35 weeks	$630.00
Janitor and cleaning	24.35
Fuel	38.00
Repairs	18.83
Furniture	2.00

Supplies	.38
Total.	$713.56

Number of pupils, 12.

West Hill "Standard" School (No. 9).

Teacher, Marjorie K. Williams Dodge, 35 weeks	$630.00
Transportation, Mrs. Myron Holms	35.00
Janitor and cleaning	25.72
Fuel	67.00
Repairs	39.68
Supplies	.00
Furniture	4.00
Total.	$801.40

Number of pupils, 21.

Pleasant View "Standard" School (No. 10).

Teacher, Merritt Adams, 5 weeks, 2 days	$94.50
Teacher, Nora Ritchie, 13 days	45.50
Teacher, Theodore Sargent, 27 weeks	472.50
Janitor and cleaning	26.85
Fuel	41.00
Repairs	24.44
Supplies	5.29
Furniture	2.00
Total.	$712.08

Number of pupils, 11.

Expenses Applying to All Schools.

Books	$32.61
Insurance	216.42
Interest	60.00
Sundries	31.14
Superintendence (salary and expenses)	1,058.04
Supplies	259.57
Directors' services and expenses	97.20
School nurse	50.00
Total.	$1,804.98

SUMMARY.

Village school	$9,433.12
Meadowbrook (No. 1)	712.86

North Branch (No. 5)	1,074.04
Number 8	713.56
West Hill (No. 9)	801.40
Pleasant View (No. 10)	712.08
Expenses applying to all schools	1,804.98
Total expenditures.	$15,252.04

Cost Per Pupil.

	Number.	Est. Av. cost per pupil.
Elementary pupils (resident)	153	$62.91
High school pupils (resident)	56	81.90
Total resident pupils.	209	

	Number.	Tuition charge.
Out of town elementary pupils	5	$198.33
Out of town high school pupils	12	718.60
Total out of town pupils and tuition charged.	17	$916.93

There is no unpaid tuition.

Due from C. H. S. Athletic Association for paper sold pupils, $22.52.

Tuition Received After July 1, 1938.

Town of Elmore	$65.00
Town of Washington	128.19
Total.	$193.19

SUMMARIZED STATEMENT OF EXPENDITURES FROM JULY 1, 1938, to FEB. 1, 1939.

Teachers' wages	$5,222.86
Transportation	572.02
Janitors' services	441.30
Fuel	389.79
Repairs	600.31
Supplies	449.96
Books	28.97
Furniture	43.48
Insurance	170.99
Interest	12.60
Sundries	75.82
Superintendence and expenses	617.30
Special subjects	52.50

Directors' services and expenses	83.90
Water system	38.90
Money borrowed	700.00
Total expenditures and orders drawn from July 1, 1938, to Jan. 31, 1939.	$9,500.70

BUDGET FOR YEAR 1939-1940 WITH COMPARISONS.

EXPENDITURES.	Budget allotment, July 1, 1937, to June 30, 1938. Estimated	Actual expenditures and receipts, 1937-1938. Actual.	Proposed budget, July 1, 1939, to June 30, 1940. Estimated.
Teachers' salaries	$9,400.00	$9,217.90	$9,450.00
Transportation and insurance	1,000.00	850.69	1,000.00
Janitor and cleaning	750.00	755.75	775.00
Fuel	625.00	761.42	800.00
Lights	40.00	49.56	50.00
Repairs	500.00	532.16	650.00
Supplies	400.00	410.12	425.00
Books	150.00	32.61	125.00
Furniture	25.00	15.00	25.00
Insurance	200.00	216.42	200.00
Interest	100.00	60.00	60.00
Superintendence	1,065.00	1,058.04	1,065.00
Directors	95.00	97.20	95.00
Special subject (music)		105.00	122.50
Sundries	50.00	68.48	50.00
Health service		50.00	50.00
Debt payment	1,057.97	671.24	505.00
Water system		971.69	
Totals.	$15,457.97	$15,923.28	$15,447.50
RECEIPTS.	Estimated.	Actual	Estimated.
State Treasurer	$4,825.00	$4,468.50	$4,460.00
Grammar school lease rent	70.00	49.97	60.00
Lease land rents	30.00	32.25	25.00
Tuition	650.00	916.93	700.00
Roberts fund income	1,325.00	1,350.00	1,325.00
Woman's Club for music		50.00	50.00
Miscellaneous		3.00	
Taxes—current expenses	7,500.00	7,464.56	8,322.50
Taxes—debt payment	1,057.97	1,057.97	505.00
Cash balance forward		530.10	
Totals.	$15,457.97	$15,923.28	$15,447.50

We submit our report for the school year, July 1, 1937, to June 30, 1938, together with budget comparisons for that year, also a summarized statement of expenditures for the period from July 1, 1938, to January 1, 1939, and our proposed budget for the next school year, July 1, 1939, to June, 1940.

From the budget estimates we will need a tax of $1.50 for current expenses and debt payment for this next year. During the past year improvements have been made at No. 1 and No. 8 schools and another metal ceiling and new lights were installed in the fifth and sixth grade rooms in the village school. Other general repairs have been made in all the schools.

Next year repairs will be more as roofing must be done at No. 8 and No. 9 schools. The furnace at No. 1 will apparently have to be replaced and the village school heating plant must be overhauled, the boilers tested and another new metal ceiling put in one of the grade rooms. We also want to complete installation of running water at No. 5.

ARLINE B. TITUS,
F. RAY KEYSER,
E. RALPH WALKER, School Directors.

CHELSEA SCHOOL DISTRICT

TREASURER'S REPORT.

In Account with School Directors from July 1, 1938, to Feb. 1, 1939.

Receipts.

Balance on hand July 1, 1938 (available)	$751.48
Balance on hand July 1, 1938 (unavailable)	46.67
Land rents (including grammar schools lands)	67.98
Tuition	258.19
Tax of 145 cents	8,574.89
Income of Roberts school fund	1,320.00
Dividend on transportation insurance	4.32
Sale of supplies	29.12
From State Treasurer	4,459.31
Total.	$15,511.96

Disbursements.

Paid school directors' orders	9,285.76
Balance on hand Jan. 31, 1939.	$6,226.20

This balance includes a deposit of $34.50 in the National Bank of Orange County, at present unavailable.

JOHN M. COMSTOCK, Treasurer.

SCHOOL DIRECTORS' ORDERS OUTSTANDING FEB. 1, 1939.

		No.		
Jan.	6	622	Pearl Stone	$19.00
	26	640	Eleanor Sanborn	120.00
		644	Catherine Graham	38.00
		647	Elsie Tucker	68.00
	31	667	Merrill Whitney	8.00
		669	R. J. Doyle	5.75
		670	E. Ralph Walker	15.00
		677	Arline Titus	15.00
		672	F. R. Keyser	53.10
			Total.	$341.85

Interest-Bearing Note.

Mar. 26, 1936	H. N. Sanborn, at 4 p. c.	$800.00

SCHOOL SUPERINTENDENT'S REPORT

To the School Directors of the Town of Chelsea:

I have the honor to submit to you my fourth annual report of the schools of the Town of Chelsea for the year ending February 1, 1939.

Schools opened for the school year Tuesday after Labor day with the following changes:

Mr. George Ducas was elected to the position made vacant by the resignation of Richard Wagner in the high school, Miss Catherine Graham for the Village Primary grades, Elmer Roberts was transferred to No. 10 school and Mary Walker to No. 5. Miss Elsie Tucker was engaged for the No. 8 school and Miss Madeline Sample for No. 5.

The school population is distributed as follows: Miss Catherine Graham, 32; Miss Helen Young, 23; Mrs.

E. Pearl Guy Stone, 18; Mrs. Rachel T. LaCross, 18; Miss Mary Walker, 13; Miss Madeline E. Sample, 14; Miss Elsie F. Tucker, 8; Mrs. Marjorie K. W. Dodge, 19; Mr. Elmer C. Roberts, 6. Total, 131.

For the school year ending July 1, 1938, there were nine graded and rural school teachers who taught an average of 163 days. There were 157 pupils whose aggregate attendance was 21,694 days, an average daily attendance of 146 and nearly 94 per cent. In addition there were five out-of-town pupils. The highest percentage of attendance being in No. 9 school.

Since state aid is now distributed to the several towns on the basis of the average daily attendance, parents should strive to have their children in school every day and on time. Of the total number of pupils, 124 were promoted one grade, 10 were promoted conditionally, 12 were not promoted, nine were transferred to other public schools, two dropped out and one demoted. The number of failures and non-promotions is one and one-half per cent below the national average. I feel that the teachers are doing all they can for the backward pupils. In our efforts to promote the health and well-being of the children, a state outline on health has been added to the curriculum. There have been 124 different children examined by a doctor, nurse or teacher and 93 children had defective eyes, bad teeth or were troubled with nose or throat. Of these, 20 were corrected and several were under treatment at the end of the year. In the high school 53 were examined, 40 defects were noted and 23 were corrected. Also 15 were immunized from small pox, four from diphtheria, one with negative Schick test, one from typhoid fever and four from scarlet fever. The time is approaching when each superintendent will be given a district nurse.

The high school enrolled 67 pupils with one post graduate, 12 of these being from out of town. Of these 54 were promoted unconditionally, six conditionally and eight dropped out. The high school is in competent hands and the pupils are fully ready to attend colleges who admit pupils from our class of high school.

The results of the standard tests are about the same as last year. The children's reading abilities was somewhat improved, arithmetic fundamentals remained normal, English and literature dropped, geography showed improvement and spelling remained normal. Since the

George Griffin	1.91
Wm. F. Hathaway	48.97
Arthur Hill	15.28
Ralph Hill	2.77
Everett LaFrancis	16.68
Persis Larabee	3.99
W. H. & Addie Lincoln	23.13
Raymond Moulton	8.36
Stella O'Donnell	1.60
Kenneth O'Donnell	22.33
George Ovitt	6.38
Myrtie Paul	15.95
Mark Perkins	3.19
Harvey Spear	11.90
Wellington Est. Lumber Co. (Mrs. Scoville)	10.05
Hugh Williams	16.26
Total.	$395.64

1936 Polls.

Rosalie Armington	$4.94
David Blakeney	4.94
Madeline Blakeney	4.94
Hazel Bettis	4.79
Bessie Bowles	4.94
Lena Chamberlin	4.94
Ferd Coffin	1.94
Ethelyn Day	4.94
Bernard Downing	4.94
Byron Downing	4.94
Lillian Downing	4.94
Emma Druge	4.94
Joseph Dupras	4.94
Marshall Durkee	4.94
Mildred Eastman	4.94
Fred W. Eaton	4.94
Chas. B. Fletcher	3.78
Mayme Fletcher	4.94
Alfred N. George	4.94
Jennie Green	4.94
Mrs. R. J. Hill	4.94
Orrville Ladd	4.94
Bernice LaFrancis	4.94
John Larabee	4.94
Ralph Merchant	3.48
Ella Merchant	4.94
Harry O'Donnell	4.94
Stella O'Donnell	4.94
Mandy Royce	4.94
Greta Waldo	4.94
Carrie Yeartaw	4.94
Total.	$147.37

1937.

Robert Ainsworth	$48.40
Wm. Armstrong (Ernest Cloud)	64.00
Arthur Bearor	73.68
Leonard Bannister	49.05
David Blakeney	1.85
Richard Blakey	.50
Maurice Moxley	33.69
Harry Daniels	1.11
Harry Downing	26.66
Lela Downing	.72
Fred W. Driver	40.88
Claud F. Dupont	35.17
Fred W. Eaton	45.39
Chas. B. Fletcher	17.99
Alfred N. George	.83
Frank Gilman	49.60
Charlie Gusha (Royal Moulton)	6.54
Wm. F. Hathaway	50.04
Arthur E. Hill	21.65
Norman Hill	47.12
Ralph Hill	7.98
Joseph Horton	1.48
Everett LaFrancis	17.51
Persis Larabee	4.10
W. H. and Addie Lincoln	23.72
Ernest E. Luce	50.89
Ralph Lyons	9.26
George McCreedy	20.91
Stella P. Melendy	17.05
Raymond C. Moulton	6.06
Electa Moulton	35.97
Sarah Moxley (Frank Gilman)	26.89
Stella O'Donnell	1.64
Kenneth O'Donnell	22.89
George Ovitt	6.54
Myrtie Paul	15.87
Mark C. Perkins	3.27
William Peterson	1.64
Wm. A. Reed	15.72
Harvey Spear	32.70
Wellington Est. Lumber Co. (Ena Scoville)	10.31
Hugh H. Williams	26.16
Collected since audit	98.28
Total.	$1,071.71

1937 Polls.

Vernon Armington	$5.77
Leonard Banister	5.77
Donald J. Bean	5.77
Richard Bettis	2.42
Hazel Bettis	5.77
David Blakeney	5.77
Madeline Blakeney	5.77
Bessie Bowles	5.77
Lewis Coburn	5.77
Ferd Coffin	5.77
Ethelyn Day	5.77
Harry E. Downing	5.77
Lela I. Downing	5.77
George D. Durkee	5.77
Mildred Eastman	5.77
Fred W. Eaton	5.77
Charles Fletcher	5.77
Mayme Fletcher	5.77
John C. Gillette	5.77
Charles Gusha	5.77
Josephine Hill	5.77
Everett LaFrancis	.63
Bernice LaFrancis	5.77
John Larabee	5.77
Ralph Merchant	5.77
Ella Merchant	5.77
Harry O'Donnell	5.77
Stella O'Donnell	5.77
Edward Paul	5.77
George E. Rollins	5.77
Mandy Royce	5.77
Clarence Towne	2.89
Eugene Waldo	5.77
Greta Waldo	5.77
Carrie Yeartaw	5.77
Collected since audit	11 54
Total.	$202.12

1938.

Robert Ainsworth	$54.83
American Oil Co.	9.58
Maurice Batchelder	6.44
Clara D. Battey	90.14
Arthur Bearor	64.56
E. C. Royce and Washington Beede	1.31
Merritt Burwell	34.80
H. B. Jones and Charles Buzzi	52.21
Manley Carpenter	1.06
Ernest and Mabel Cloud	74.99
Athol and Beatrice Coburn	48.15
Ralph Coburn	9.75
Alfred and Clara Dodge	30.70
Lela I. Downing	2.44
John Doyle	47.88
Fred and May Driver	42.83
Claude Dupont	26.10
Harry Daniels	1.19
Fred W. Eaton	49.08
Anna and Hazel Flanders	21.33
Charles B. Fletcher	19.15
Flint Bros. Lumber Co.	167.56
Alfred M. George	1.39
Frank M. Gilman	62.64
Wm. F. Hathaway	53.59
Percy Heath	208.29
Percy Heath and Fred Ackerman	1.75
Arthur and Katherine Hill	22.18
Norman Hill	96.22
Thomas N. and Jessie Hill	34.30
Hazel D. Holmes	13.58
Wm. F. Hood estate	184.45
Clyde and Maude Hopkins	25.42
Emma C. Jackson	9.48
H. Brandon Jones	3.49
Elwin Kendall	11.23
Eugene H. Kennedy	88.75
Peter Kuchensky	1.42
Henry Ladd	28.36
Everett LaFrancis	18.28
Persis Larabee	4.35
Roswell Lincoln heirs	20.88
Wm. and Addie Lincoln	25.58
Ernest E. Luce	53.84
Ralph O. Lyons	14.61
George H. McCreedy	34.13
Raymond Moulton	13.92
Electra Moulton	38.29
Sarah Moxley (Frank Gilman)	44.37
Stella O'Donnell	1.75
Kenneth O'Donnell	30.28
George Ovitt	6.96
Stella Melendy and Fred Parkhurst	29.76
Myrtie Paul	19.90
Mark Perkins	3.49
Wm. A. Reed	37.06
Florence Roberts	85.78
Ernest C. and Calista Royce	18.46
Ena R. Scoville	10.97
Helena B. Scoville	3.00
Gerald Slack	4.53
Harry Slack	22.86
Everett and Ella Spear	64.32
Harvey Spear	34.80

Henry Stella	6.10
F. L. and E. E. Taylor	6.96
Hugh Williams	27.84
Walter E. Druge	45.39
Herbert G. Lyford	40.46
Collected since audit	481.55
Total.	$2,953.09

1938 Polls.

Chas. R. Angell	$5.98
Leroy Armington	5.98
Rosaline B. Armington	5.98
Cora A. Ashley	5.98
Leonard A. Bannister	5.98
Maurice J. Batchelder	5.98
Carolyn F. Batchelder	5.98
Arthur W. Bearor	5.98
Blanche D. Bearor	5.98
Clyde N. Beede	5.98
Sarah H. Beede	5.98
Jessie Bickford	5.98
Elsie S. Bowen	5.98
Bessie A. Bowles	5.98
Manley Carpenter	5.98
Florence M. Carpenter	5.98
Lewis Coburn	5.98
Louise H. Coburn	5.98
Anna S. Coburn	5.98
Forrest A. Cram	5.98
Anna C. Cram	5.98
Alfred H. Dodge	5.98
Clara H. Dodge	5.98
J. Leo Dumont	5.98
Ruth H. Dumont	5.98
Claude F. DuPont	5.98
Fred W. Eaton	5.98
Alfred N. George	5.98
William C. Goss	5.98
Mary M. Goss	5.98
Mary I. Grant	5.98
Clarence L. Greene	5.98
Jennie M. Greene	5.98
Wilbur Gusha	5.98
Lloyd C. Harding	5.98
Zilla D. Harding	5.98
Arthur E. Hill	5.98
Katherine E. Hill	5.98
Harold B. Hill	5.98
J. Burton Hill	5.98
Ella M. Hill	5.98
Julian N. Hill	5.98
Lloyd H. Hill	5.98
Norman H. Hill	5.98
Carol O. Hill	5.98
Hazel D. Holmes	5.98
Joseph E. Horton	5.98
Elwin F. Kendall	5.98
Harry W. Kennedy	5.98
Wilma C. Kennedy	5.98
Raymond C. Kennedy	5.98
Angela M. Kennedy	5.98
Lynn Kezer	5.98
Everett G. LaFrancis	5.98
Bernice M. LaFrancis	5.98
John F. Larabee	5.98
Fannie M. Libby	5.98
Paul D. Libby	5.98
Ernest E. Luce	5.98
Lizzie L. Luce	5.98
Nelson A. Lyford	5.98
Walter R. Lyon	.58
Vera M. Lyon	5.98
Stella P. Melendy	5.98
Florence D. Morey	1.31
Glenn E. Morgan	5.98
Ralph Merchant	5.98
Dwight N. McCullough	5.98
Lucy L. McCullough	5.98
Stanley E. McCullough	5.98
Harry R. O'Donnell	5.98
Stella B. O'Donnell	5.98
Kenneth A. O'Donnell	5.98
Fred D. Parkhurst	5.98
Edward G. Paul	5.98
Elmer D. Pratt	5.98
Olive I. Pratt	5.98
Ernest C. Royce	5.98
Calista R. Royce	5.98
Mandy Royce	5.98
George Rollins	5.98
John A. Reed	5.98
Francis J. Scott	5.98
Bessie Sherman	5.98
Carroll L. Slack	5.98
Henry Steller	5.98
Charlotte Steller	5.98
Harold A. Smith	5.98
Florence Smith	5.98
Clarence G. Towne	5.98
Ethel M. Wellington	5.98
Collected since audit	143.52
Total.	$677.63

CHELSEA VITAL STATISTICS—1938.

Births.

Austin, Willis Albert, son of Willis E. and Evelyn L. (Eastman), Dec. 9.

Beede, Theodore Franklin, son of Clyde N. and Sarah M. (Hayward), Nov. 16.

Burbank, Robert Arthur, son of Franklin D. and Myrtle G. (Roberts), Sept. 4.

Button, Norman Clinton, son of Glen A. and Irene E. (Titus), Oct. 5 (in Barre).

Chambers, Bernice Lee, daughter of Herbert G. and Mabel B. (Luce), Aug. 30.

Jones, Roland Theron, son of Albion L. and Gertrude (Densmore), July 27 (in Randolph).

LaFrancis, Barbara Priscilla, daughter of Everett G. and Bernice M. (Flint), Nov. 4.

Marriages.

Jan. 2—Herbert G. Lyford and Gertrude N. Doyle, both of Chelsea.

April 7—Myrle O. Dodge of Chelsea and Marjorie K. Williams of Randolph.

June 9—Joseph E. Horton and Hattie E. Locke, both of Chelsea.

June 12—Merrill R. Whitney and Katherine S. Ryder, both of Chelsea.

June 19—Glenn H. Sanborn and Dorothy M. Root, both of Chelsea.

June 25—Lynn L. Bowin of Chelsea and Florence M. Lamberton of Montpelier.

July 2—Gordon H. Williams of Charlestown, N. H., and Caroline Howard of Hinsdale, N. H.

July 2—Lloyd H. Hill of Chelsea and Alice M. Valley of Barton.

Aug. 12—Lionel Roberts of Chelsea and Eleanor C. Nichols of Washington.

Aug. 12—Wilbur F. Gusha of Chelsea and Mattie E. Ellsworth of Vershire.

Nov. 23—Charles W. Betts of Chelsea and Emma A. C. Olson of Strafford.

Deaths.

Armington, Irene Barbara, Oct. 21; aged 10 years, 7 months, 17 days (in Barre).

Besaw, Moses, July 21; aged 75 years, 3 months, 28 days (of Newbury).

Braman, William Wallace, Feb. 14; aged 81 years, 10 months, 19 days.

Carey, Ida Melissa, Nov. 12; aged 84 years, 1 month, 13 days.

Coburn, Ida Carrie, Jan. 20; aged 57 years, 3 months, 22 days.

Davis, Abbie Louise, Feb. 12; aged 90 years, 1 month, 9 days.

Dearborn, Bertha Anna, Sept. 2; aged 71 years, 2 months, 22 days.

Densmore, Louise Margaret, Sept. 1; aged 86 years, 11 months, 10 days (in Concord, N. H.).

Dodge, Wallace Carroll, Aug. 21; aged 27 years, 10 months, 17 days (in Montpelier).

Dukett, Eleanor Jean, Dec. 28; aged 5 years, 14 days.

Dupont, Arloa Beatrice, June 11; aged 35 years, 1 month (in Northfield).

George, Millard Flemming, Nov. 13; aged 76 years, 3 months, 5 days.

Gilman, Frank, Jan. 27; aged 87 years, 10 months, 4 days.

Griffin, Ned Adams, Feb. 22; aged 59 years, 8 months, 30 days.

Hemenway, Sarah Lavinia, Oct. 2; aged 85 years, 10 months, 28 days.

Holmes, Myron Clark, Jan. 23; aged 33 years, 9 months, 29 days (in Montpelier).

Hutchins, George Henry, May 26; aged 76 years, 3 months, 2 days.

Lee, David Fred, April 23; aged 91 years, 1 month,

19 days.

Lyon, Bessie Belle, Oct. 24; aged 52 years, 5 months, 16 days (in Waterbury).

Morey, Arthur Horace, May 28; aged 65 years, 1 month, 11 days.

Morey, Janis Edith, Aug. 19; aged 2 years, 2 months, 3 days.

Moulton, Narene Jennie, June 22; aged 8 months, 2 days.

Sager, Harry Charles, Feb. 25; aged 54 years, 1 month, 25 days (in Montpelier).

Spear, Fannie Elizabeth, June 21; aged 79 years, 5 months, 21 days.

Young, George Cyrus, Oct. 1; aged 67 years, 1 month, 4 days.

WARNING

The legal voters of the Town and Town School District of Chelsea are hereby notified and warned to meet at the Town Hall in Chelsea on Tuesday, the 7th day of March, A. D. 1939, at 10:30 o'clock A. M. to act on the following articles:

1. To choose a moderator and town clerk.

2. To receive and act upon the reports of the several town officers.

3. To see if the town will authorize its selectmen to appoint a road commissioner, and if so, whether one or two shall be appointed.

4. To choose all necessary officers for the town and town school district for the ensuing term.

5. To raise money to pay the indebtedness of the town and current expenses for the ensuing year.

6. To see what amount of tax the town school district will vote for the maintenance of schools.

7. To see what amount of tax the town will vote for the maintenance of highways.

8. To see if the town will authorize its selectmen to borrow money from time to time when necessary to carry on the business of the town.

9. To see if the town will vote to place its tax bills in the hands of the Town Treasurer for collection.

10. To see if the town will authorize the selectmen to contract with Chelsea Fire District No. 1 for fire protection of buildings and other property of the town outside said Fire District and within the town for the year beginning April 1, 1939.

11. To see if the town will appropriate a sum of money for the support of the Chelsea Public Library, and if so, how much.

12. To see if the town will appropriate a sum of money for the observance of Memorial day, and if so, how much.

13. To see if the town will vote to appropriate a sum of money for recreation purposes, and if so, how much.

14. To see if the town will authorize the selectmen to expend a sum of money to induce a physician to locate or remain in town.

15. To see if the town will vote to buy a tractor for road work.

16. To see if the town will vote to build a cement bridge on the site of the present Lougee bridge, so called.

17. To see if the town will vote to sell and convey the school house in former School District No. 11.

18. To see if the town will authorize the selectmen to install and maintain electric lights on the Buck bridge, so-called.

19. To vote on these questions:

Shall licenses for the sale of malt and vinous beverages be granted in this town?

Shall spirituous liquors be sold in this town?

20. To vote on these questions:

Shall baseball be permitted on Sunday in this town?

Shall moving pictures be permitted on Sunday in this town?

Shall lectures and concerts be permitted on Sunday in this town?

21. To transact any other proper business.

FRANK M. GATES,
ELMER C. WOODWORTH, Selectmen.
E. HAROLD COLBY,

Chelsea, Vt., Feb. 22, 1939.

State Board of Health
Burlington
Vt.

UNIVERSITY OF VERMONT LIBRARY

CHELSEA

ANNUAL REPORT

* * * * *

JANUARY 31
1940

ANNUAL REPORT

Chelsea

Vermont

January 31, 1940

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BRING THIS REPORT TO TOWN MEETING

Chelsea Job Press, Printers, Chelsea, Vt.

Town Officers 1939-1940.

Moderator,		O. Fay Allen
Clerk,		J. M. Comstock
Selectmen,	Elmer C. Woodworth,	Term expires 1940
	E. Harold Colby,	Term expires 1941
	Oliver E. Burgess	Term expires 1942
Treasurer,		J. M. Comstock
Overseer of Poor,		Charles F. Button
Road Commissioner,		George D. Lyford
Constable,		Chauncey C. Liese
Collector of Taxes,		Chauncey C. Liese
Listers,	Everett F. Spear,	Term expires 1940
	Charles H. Baraw,	Term expires 1941
	Percy J. Heath,	Term expires 1942
Trustees of Public Money,	F.W. Button,	Term expires 1940
	A. L. Sprague,	Term expires 1941
	Vacancy	Term expires 1942
School Directors,	E. Ralph Walker,	Term expires 1940
	F. Ray Keyser,	Term expires 1941
	Arline B. Titus,	Term expires 1942
Auditors.	Russell G. Corwin,	Term expires 1940
	Archie H. Bailey,	Term expires 1941
	O. F. Allen,	Term expires 1942
Trustees of Public Library,	Nellie S. Hood,	Term expires 1940
	O. Fay Allen, Jr.,	Term expires 1941
	M. S. Bicknell,	Term expires 1942
	J. M. Comstock,	Term expires 1943
	Mary A. Griffin,	Term expires 1944
Superintendent of Schools,		H. V. Wheelock
Clerk of School Board,		Arline B. Titus
Town Grand Jurors,		E. R. Walker & F. Ray Keyser
Town Agent,		O. Fay Allen, Jr.
Surveyor of Wood and Lumber,		Fred B. Sanborn
Fence Viewers,		Guy W. Bowin
		G. Warren Cross
		E. R. Walker
Weigher of Coal,		Henry F. Gates
Pound Keepers,		M. S. Bicknell
		Everett F. Spear
Cemetery Commissioners,	S. C. Wilson,	Term expires 1940
	Vacancy,	Term expires 1941
	Percy J. Heath,	Term expires 1942
	J. M. Comstock,	Term expires 1943
	C. N. Dearborn,	Term expires 1944

TOWN OF CHELSEA, VT.

1939-1940.

Population, 1,004. Area, 23,818 acres. Altitude, 840 feet. Miles of highways, 92.90; of which 10 miles is State Highway.

Real and personal grand list	$5,310.44
Polls 526	526.00
Total grand list	$5,836.44

Basis of Grand List.

List value of real estate in town	$445,971.00
List value of personal property in town	93,344.00
List value of all taxable property in town	$539,315.00
List value of personal property offset	8,271.00
List value of property taxed	531,044.00
One per cent of list value of property taxed	$5,310.44
Taxable polls, 526 at $1	526.00
Grand list of town	$5,836.44

Comparative Statement.

Grand List For Past Five Years.

1935	$5,807.78
1936	5,920.60
1937	5,877.61
1938	5,913.72
1939	5,836.44

Tax Rate For Past Five Years.

1935	$2.86
1936	3.19
1937	3.27
1938	3.48
1939	3.34

Total Taxes Raised.

School Tax Included.

Rate	Amount raised.
1935—$2.86 and $1.50 flood and $1 old age assistance	$17,992.71
1936—$3.19 and $1.75 old age assistance	19,861.46
1937—$3.27 and $2.50 old age assistance	20,567.28
1938—$3.48 and $2.50 old age assistance	21,911.20
1939—$3.34 and $2.50 old age assistance	18,320.21

FINANCIAL CONDITION.

School Account Indebtedness.

(As of June 30, 1939, end of school year.)

National White River Bank, one note	450.00
School directors' orders outstanding	104.69
	$554.69
Less cash on hand in bank	322.60
Net school indebtedness July 1, 1939	$232.09

GENERAL OR TOWN ACCOUNT.

Assets.

(Real estate and personal property not included.)

Lease land rent due and unpaid	$148.52
Uncollected taxes	5,182.53
Balance on note signed by Maurice and Doris Kennedy secured by mortgage (Laird village place)	280.00
Due from state on unselected bridge and road work	5,816.25
Due from Town of Northfield, Guy Coburn account	10.00
Due from City of Montpelier, Broadwell account	32.52
Due from Town of Bolton, Pierce account	11.06
On hand, sanding road account	209.07
	$11,689.95

Liabilities.

Borrowed money owed	$11,305.00
Outstanding orders, selectmen	301.16
Outstanding orders, overseer	77.79

Money for which the town is liable only for the interest as long as conditions are complied with	5,476.55
Overdraft in general account	3,319.99
	$20,480.49
Total liabilities	$20,480.49
Total assets	11,689.95
Net indebtedness, town account	$8,790.54
Indebtedness, school account, June 30, 1939	232.09
Total indebtedness	$9,022.63
Indebtedness last year	7,231.38
Increase in debt	$1,791.25

INVENTORY OF TOWN PROPERTY.

(Real estate listed as per listers' appraisal.)

Real estate—		
Laird farm	$1,000.00	
George farm	700.00	
A. E. Bacon place	390.00	
Garage	1,500.00	
Town forest	50.00	
Town hall	10,000.00	
Town barn	300.00	
North Common	200.00	
South Common	200.00	
Building lot in District No. 1	50.00	
Total		$14,390.00
Office equipment		200.00
Town hall equipment		200.00
Road machines, tools, etc.		325.00
Oil, grease, for tractor		85.00
Wood in garage and town hall		65.00
Wood and lumber at Laird farm		620.00
Tractor cost	$6,300.00	
Less three years' depreciation	3,300.00	
		3,000.00
Bridge material		90.00
Total		$18,975.00

School Property.

School building in District No. 1	$1,000.00	
School building in District No. 2	4,000.00	
Gymnasium in District No. 2	500.00	
Athletic field in District No. 2	500.00	
School building in District No. 5	1,000.00	
School building in District No. 8	500.00	
School building in District No. 9	1,000.00	
School building in District No. 10	400.00	
		$8,900.00
Equipment, furniture, etc		500.00
Equipment, books and supplies		500.00
Total		$9,900.00
Total valuation town property		18,975.00
Total valuation school property		9,900.00
Total		$28,875.00

TREASURER'S REPORT

General or Town Account.

Receipts.

On hand Feb. 1, 1939—		
Bank balance available		$1,183.01
Bank balance, unavailable		197.35
From C. C. Liese, collector (delinquent)	$3,065.43	
From C. C. Liese, collector, (1939 list)	10,149.19	
		13,214.62
From State Treasurer—		
For resurfacing	$422.18	
For winter roads	68.30	
For flood damage	336.47	
For special state road	1,204.35	
		2,031.30
Dog licenses		264.30
Town of Tunbridge, settlement of claim		450.00
Roberts lighting fund		50.00
Sale of schoolhouse		175.00
From Laird farm		96.14
From Laird village place		200.00

From Ada Davis farm	48.40
Rent of Town hall	83.00
Leased land rents	21.78
Lyford note	40.00
Rent of garage	34.75
Repayment of money paid by overseer	11.11
Town of Northfield, Coburn account	49.44
Use of tractor on highway work	513.98
Sundries	48.50
Money borrowed	22,000.00
Due treasurer	3,319.99
	$44,032.67

Disbursements.

Borrowed money paid	$19,500.00
Money paid without order	13.34
Selectmen's orders paid	11,806.43
Sanding	82.75
Overseer's orders paid	3,763.76
Road commissioner's orders paid	7,312.53
Special state orders paid	1,204.35
Justice's orders paid	4.15
Loss, National Bank of Orange County	136.29
Balance on hand, sanding account	209.07
	$44,032.67

JOHN M| COMSTOCK, Treasurer.

Treasurer's Supplementary Report.

Balance on hand, school account	$6,353.91
Balance on hand, sanding account	209.07
	$6,562.98
Due Treasurer, general account	3,319.99
Actual cash on hand.	$3,242.99

A check of $5,816.25 due from State for money expended on unselected highways and bridges has not been received, causing an overdraft in general accounts and money belonging to school account was used to pay some of general account orders. This saved borrowing money and paying interest on same. Amount used will be returned to school account upon receipt of above check.

HIGHWAY DEPARTMENT

Geo. B. Lyford, Road Commissioner.

Auditors' Account—Money Available.

Town tax of 35 cents	$2,042.75
Due from State Treasurer for unselected work	4,400.21
Dynamite sold	.50
State Treasurer, for resurfacing	213.79
Two old orders cancelled	10.11
	$6,667.36

Orders Drawn.

For general highway work	$2,236.94
For general unselected work	4,354.91
For resurfacing	320.68
	$6,912.53
Account overdrawn	$245.17

No orders outstanding.

Wages Paid in Highway Department.

Road commissioner—$3.60 for nine-hour day.
Laborers—$2.70 for nine-hour day.
Man and team—$5.40 for nine-hour day.
Man and truck—50 cents per yard hour.

Comparative Table.

Expended on highways, town roads.

1935	$6,177.37
1936	5,226.41
1937	8,461.39
1938	7,567.81
1939	6,912.53

Orders Drawn by Geo. D. Lyford, Road Commissioner.

General Highway—1939.

Byron Downing, labor	$69.90
Ernest Royce, labor	86.23
Lewis Austin, labor	2.70
Glenn Morgan, labor	83.85
L. J. Fitts, labor	2.10

Nelson Lyford, labor		38.73
G. L. Slack, labor		119.23
Warren Mattoon, labor		86.95
George D. Lyford, labor		301.65
Walter Grant, labor with truck		569.50
Ernest Luce, labor with team		77.82
Harry Slack, labor		6.03
Mage Royce, labor		7.80
A. Edwards, labor		7.20
Ray Thorne, labor		3.45
Alfred Dodge, labor with team		51.30
Alton Felch, labor with team		19.50
M. S. Bicknell, labor with team		5.00
D. S. Densmore, labor with team		18.60
Carl Downing		4.05
R. W. Hook, labor		41.40
Jorden Beck, labor with truck		14.00
B. O. Barrows, labor		9.30
Ed. Carr, labor		11.00
J. E. Horton, labor		48.80
L. O. Richards, labor		57.00
Ralph Merchant, labor		.90
Walter Druge, labor with team		30.00
E. F. Kendall, labor		36.30
Donald Ramsey, labor		12.60
George McCreedy, labor		50.25
Robert Lyon, labor with team		10.00
L. N. Lucas, blacksmithing		7.50
Herbert Lyford, labor with team		58.80
George Taylor, labor with team		13.80
Athol Coburn, labor		21.60
M. F. Kennedy, labor		1.35
Mark Dunbar, labor		5.40
H. A. Magoon, labor		1.11
Arthur Button, labor with team		4.20
George Chase, labor		1.35
L. C. Smith, labor		2.50
Clayton Woodworth, labor		6.00
E. C. Woodworth, road blade		7.00
Arthur Bearor, labor		10.80
Harold Hayward, labor		28.95
C. C. Liese, taxes—		
Ernest Luce	$19.53	
Nelson Lyford	2.22	
Athol Coburn	2.70	

Ernest Royce	11.52	
G. L. Slack	3.85	
J. E. Horton	10.00	
Clyde Hopkins	9.00	
Nel. Dodge	8.10	
		66.92
Allen & Underhill, order book		6.00
Allied Steel company, drills and bars		17.35
State Highway Department, road blades		10.10
R. A. Larabee, hardware		22.13
Raymond Doyle, express		1.03
Guy Moxley, gravel		43.20
William Boyd, handles		1.00
Mrs. Harley Sutton		2.16
C. B. Croft, hardware and cement		5.75
E. H. Colby, hardware and labor		21.15
Town tractor, the use		386.65
Total.		$2,636.94

Unselected—1939.

E. H. Colby, labor with truck	14.00
Edgar Downing, labor	55.35
Bert Ashley, labor	7.50
Mike Nicoletti, labor	10.80
Raymond Moulton, labor	6.75
R. Chaplin, labor	13.50
Nelson, Lyford, labor	13.50
H. W. Hayward, labor	1.35
A. C. Richards, labor	4.05
Clayton Woodworth, labor	2.40
Orange Taylor, labor	5.10
L. H. Aiken, labor	5.10
Lewis Austin, labor	120.15
P. D. Sargent, labor with truck	617.10
Walter Grant, labor with truck	849.75
Ernest Royce, labor	171.13
Warren Mattoon, labor	139.05
Glenn Button, labor with team	6.90
George Chase, labor	1.80
A. C. Coburn, labor	2.70
L. D. Roberts, labor	263.95
Byron Downing, labor	180.90
George D. Lyford, labor	340.20
G. L. Slack, labor	194.11

George Hayward, labor		178.20
Vermont Explosive Co., dynamite and caps		45.95
Harley Sutton, toll		11.66
Penn Culvert Co., culverts		609.20
Ernest Cloud, gravel		9.00
Guy Moxley, gravel		313.40
F. B. Sanborn, gravel		9.00
Frank Tracy, culvert		29.20
Town Treasurer, use of tractor		110.00
C. C. Liese—		
Ernest Royce	$8.42	
G. L. Slack	1.04	
George Hayward	2.70	
		12.16
Total.		$4,354.91

State Aid Work—Randolph and Corinth Roads.

Money available—		
Balance from last year		$8.09
Received from State of Vermont		1,204.58
Total.		$1,212.67
Orders drawn	$1,204.58	
Transferred to general account	8.09	
		$1,212.67

Comparative Table.

Expended on special state work.

1935	$1,197.29
1936	1,193.27
1937	1,218.59
1938	1,203.87
1939	1,204.58

1939 Resurfacing.

Walter Grant, truck	$85.50
George D. Lyford, labor	25.20
Byron Downing, labor	13.50
Ernest Royce, labor	16.20
Warren Mattoon, labor	16.20
Harold Hayward, labor	16.20
P. D. Sargent, truck	81.00
George Hayward, labor	8.10
G. L. Slack, labor	14.85
Nelson Lyford, labor	2.70

Guy Moxley, gravel	39.90
Harley Sutton, toll	1.33
Total.	$320.68

Received from State Treasurer on above work, $213.79.

Orders Drawn by Geo. D. Lyford, Agent.

C. E. Flanders, culvert, no arch	$188.16
Guy Moxley, gravel	117.30
E. H. Colby, cement	3.75
Harley Sutton, toll	3.91
G. L. Slack, labor	53.55
Byron Downing, labor	62.10
Walter Grant, labor with truck	265.50
Town tractor	17.33
P. D. Sargent, labor with truck	222.75
George D. Lyford, labor	82.80
George Hayward, labor	52.65
Ernest Royce, labor	55.35
Warren Mattoon, labor	33.75
Lewis Austin, labor	45.45
Total.	$1,204.35

Received from State Treasurer, $1,204.35.

GENERAL ACCOUNT

Funds Raised or Received.

Town tax—152 cents	$8,871.39
Town tax—5 cents for sanding roads	291.82
County tax—2 cents	116.73
Old age assistance (tax 526 polls) at $2.50	1,315.00
State treasurer for resurfacing (1938)	208.39
State treasurer for winter roads	68.30
State treasurer for flood damage	336.47
Due from state on unselected highway account	5,816.25
Rent of town hall	83.00
Town clerk (dog licenses)	264.30
Roberts lighting fund	50.00
Received from Ada Davis farm	48.40
Received from F. R. Laird farm	96.14
Received from F. R. Laird village place	200.00
Balance of special highway account trans	

ferred to general account	3.09
Town of Tunbridge settlement of claim	450.00
Sale of school house	175.00
Lease land rents	21.78
Lyford note	40.00
Rent of garage	34.75
Uce of tractor for dirt road work	513.98
Sundry receipts	30.50
Refund on overseer account	22.80
Town of Washington, use of tractor	18.00
Total	$19,081.09

Money Expended.

Orders drawn by selectmen as per summary, exclusive of money borrowed	$11,924.91
Balance of overseer's account transferred to selectmen's account	3,708.99
Balance of justice of peace account transferred to selectmen's account	4.15
Balance of highway account transferred to selectmen's account	5,045.38
	$20,683.43
Total expenditures	$20,683.43
Total money available	19,081.09
Overdraft	$1,602.34.

Summary of Orders Drawn By Selectmen.
E. C. Woodworth, chairman.

Bridges—	
Hook bridge	$1,445.04
Arthur Bearor bridge	1.50
Lyford bridge	5.35
Beck bridge	2.00
Moxley bridge (small one)	3.00
Randolph bridge	58.65
Grimes bridge	15.41
Coburn bridge	7.25
Spear bridge	42.20
Chase bridge	85.35
Davis (A. H.) bridge	496.21

Buck bridge	188.12	
Moulton bridge	81.30	
Fitts bridge	39.35	
Luce bridge	8.40	
Lougee bridge	7.05	
Old Cemetery bridge	103.15	
Moxley covered bridge	209.15	
Ryder bridge	29.57	
Bridge plank	229.27	
		$3,057.32
Spear road		21.95
Sanding winter roads		240.78
Laird farm		417.49
George farm		85.65
Town hall		924.02
Streets and Commons (including lights)		505.63
Taxes paid		2,125.41
Town officers		811.35
Interest on borrowed money		595.22
Damage by dogs		45.00
Snow roads		617.94
Tractor expense		859.60
Appropriations		705.43
Miscellaneous		912.12
		$11,924.91
For money borrowed		19,500.00
Total orders drawn		$31,424.91

Selectmen's Orders Outstanding.
Feb. 2, 1940.

Non-interest bearing.

	No.		
Jan. 25, 1940	935	C. E. Woodworth	$4.00
	936	F. A. Slayton	9.10
26, 1940	937	P. S. Perkins Co.	18.43
	938	Hathorn's garage	35.00
15, 1940	908	Merrill Whitney	1.50
27, 1940	930	Lionel Roberts	2.25
	934	Ethel Wellington	5.84
	935	Emma Lathrop	5.98
Feb. 2, 1940	938	J. M. Comstock, Treas.	210.06

	938	Frank Button	9.00
			$301.16

Interest Bearing Orders.

	No.		
Aug. 11, 1938	221	F. E. and Nellie S. Hood, 3 p. c.	$1,000.00
Mar. 4, 1936	313	C. E. and Mary Taplin	1,400.00
June 1, 1936	346	Frank W. Button	1,500.00
June 17, 1936	361	Frank W. Button	200.00
Mar. 8, 1934	746	John M. Comstock	800.00
April 1, 1932	532	F. M. Gates trustee	135.00
	534	F. M. Gates trustee	135.00
	535	F. M. Gates trustee	135.00
	597	F. E. and Nellie S. Hood	1,000.00
	1	Frank W. Button	1,000.00
Jan. 12, 1940		National White River bank	2,000.00
26, 1940		National White River bank	2,000.00
			$11,305.00

Hook Bridge.

Labor.

Ralph Coburn	$152.96
Chester Richards	78.00
Bert Ashley	8.40
John Salls (labor by Theodore Gay)	71.85
Archie Dupras (team 34 hours)	85.95
Everett LaFrancis	83.90
James Cram	45.60
Warren Mattoon	19.80
E. C. Woodworth (labor with team)	109.47
Louis Austin	4.50
Walter Grant (hauling gravel)	9.00
Lionel Roberts (hauling gravel)	114.00
C. E. Woodworth	27.60
P. D. Sargent	20.25
E. H. Colby (moving tool house and cable)	4.00
	$835.28

Material.

Will Luce	$25.00
Fred Sanborn	23.87
E. H. Colby (cement)	310.50
Richard Croft (nails)	7.90
C. E. Flanders Co. (reinforcing steel)	121.62
E. C. Woodruff (logs)	6.00
Fint Lumber Co.	9.70
C. F. Button (kerosene)	3.84
R. A. Larabee	3.98
J. M. Comstock (posts)	6.00
Casellini-Venable Corp. (cable, etc.)	76.85
Edgar Hook (dirt and gravel)	14.50
Material	609.76
Labor	835.28
Total	$1,445.04

Miscellaneous Bridge Work.

Arthur Bearor bridge		$1.50
Lyford bridge—		
Archie Dupras	$1.05	
John Salls	1.05	
E. C. Woodworth, labor	3.25	
		5.35
E. H. Colby, truck, Beck bridge		2.00
E. H. Colby, truck, small Moxley bridge		3.00
Total		$11.85

Randolph Bridge.

Frank Lougee (team)	$3.50
John Salls (labor by T. Gay)	4.50
Chester Richards	2.70
Archie Dupras	6.60
Everett LaFrancis	6.15
C. C. Liese (taxes of E. LaFrancis)	1.95
E. C. Woodworth	15.75
	$41.15
A. E. Clough (logs)	17.50
Total	$58.65

Grimes Bridge.

Archie Dupras	$2.70
Everett LaFrancis	1.35
C. C. Liese (taxes of E. Francis)	1.35
John Salls (labor by T. Gay)	2.70
E. C. Woodworth	7.31
Total	$15.41

Colburn Bridge.

Everett LaFrancis	2.25
E. C. Woodworth	3.50
Archie Dupras	1.50
Total	$7.25

Spear Bridge.

Archie Dupras	$2.25
Everett LaFrancis	1.20
C. C. Liese (taxes of E. Francis)	1.20
John Salls (labor by T. Gay)	2.40
E. C. Woodworth	3.50
Chester Richards	2.40
Warren Cross (team)	1.80
Labor	$15.05
Warren Cross (logs)	27.15
Total	$42.20

Chase Bridge.

Everett LaFrancis	$12.80
Hazel Holmes (2 men and team)	7.20
George Chase	5.65
Ralph Coburn and man	14.90
E. C. Woodworth	14.07
Archie McCullough (team)	2.70
E. H. Colby (truck)	2.00
Labor	59.32
Leon Grant, logs	24.00
C. F. Button, spikes	2.03
Total	$85.35

Davis Bridge.

A. H. Davis	$.60
Ralph Coburn (cement mixer)	50.00

Archie Dupras		25.30
Chester Richards		22.95
James Cram		20.25
Everett Luce (team)		15.60
Guy Moxley (team)		10.50
Byron Downing		1.35
George Lyford		1.35
Will Luce, (use of stone boat)		1.00
E. C. Woodworth		25.50
E. H. Colby (truck)		5.00
C. C. Liese (taxes of Ernest Luce)		3.90
Labor		$183.30
C. W. Averill Co. (belt shields)	4.60	
C. E. Flanders Co. (steel arch culvert)	240.00	
E. H. Colby (cement)	68.31	
		312.91
Total		$496.21

Spear Road.

Installing Guard Rails—		
Mark Dunbar		$1.80
Everett LaFrancis		3.00
Ernest Luce (team)		3.60
John Salls (labor by T. Gay)		2.55
E. C. Woodworth		3.50
Chester Richards		2.70
Archie Dupras		4.80
Total		$21.95

Buck Bridge.

Allen & Underhill (street fixtures)	$135.62	
M. L. Hayward (material)	.75	
		$136.37
M. L. Hayward, installing lights	$42.00	
Merle Colby	9.75	
		51.75
Total		$188.12

Moulton Bridge.

Chester Richards	$9.60
Archie Dupras (team)	20.25
John Salls (labor by T. Gay)	8.30
Everett LaFrancis	5.40
C. C. Liese (taxes of Everett LaFrancis)	5.40

E. C. Woodworth	10.00
Bert Ashley	4.35
	63.30
John Salls, logs	18.00
Total	$81.30

Fitts Bridge.

Ernest Luce, team	$6 75
Ralph Coburn	12.25
Chester Richards	4.95
E. C. Woodworth	7.00
Clayton Woodworth	5.40
E. H. Colby, truck	3.00
Total	$39.35

Luce Bridge.

Chester Richards	$1.85
James Cram	1.80
E. C. Woodworth	1.75
Ralph Coburn	1.00
E. H. Colby, truck	2.00
Total	$8.40

Lougee Bridge.

Chester Richards	$.90
James Cram	.90
E. C. Woodworth	5.25
Total	$7.05

Old Cemetery Bridge.

P. J. Heath, team	$34.20
J. B. Hill	18.90
Lloyd Hill	15.05
Labor	68.15
P. J. Heath, stringers	35.00
Total	$103.15

Ryder Bridge.

H. O. Ladd	$2.10
Guy Hood	7.65
E. H. Colby, truck	3.00

Labor	12.75
Guy Hood, logs	16.82
Total	$29.57

Sanding Winter Roads.

International Salt Co., salt	$33.60
Guy Moxley, sand	13.10
Walter Grant, truck	115.05
Ernest Royce	1.11
Merle Dodge	5.00
George Lyford	33.75
G. L. Slack	18.00
George Hayward	5.40
C. C. Liese, taxes of George Lyford	7.02
C. C. Liese, taxes of Nelson Lyford	1.35
C. C. Liese, taxes of George Hayward	.90
Harley Sutton, toll	.50
P. D. Sargent, truck	6.00
Total	$240.78

Of this amount $82.75 was used out of the 5 cent tax raised this year and there is left a balance of $209.07 to complete the winter.

Moxley Bridge.

P. D. Sargent, truck	$3.00
Ralph Coburn	40.20
Manley Carpenter	7.25
Thomas Hill	3.60
Floyd Thmopson	5.50
James Forrester	5.25
Lloyd Hill	1.17
E. H. Colby, truck	10.00
J. B. Hill	2.00
Labor	$77.97
Reynolds & Son, Inc., lock washer	1.15
R. A. Larabee, supplies	5.50
P. J. Heath, logs	10.00
M. C. Perkins, lumber	98.00
M. Jenete, iron	13.45
Richard Croft, bolts	1.76
E. H. Colby, kerosene	1.32
	131.18

Total	$209.15

Bridge Plank.

L. E. Grant	$83.32
John Doyle	51.42
Guy Hood	68.82
Fred B. Sanborn, drawing logs and sawing	25.71
Total	$229.27

Laird Farm Account.

Byron Downing, labor	$198.82
Edgar Downing, labor	40.80
O. A. Taylor, labor	23.37
Bernard Downing	15.97
Norman Hill, labor	63.30
Roy Marshall, skidding logs	27.80
W. C. Scott, labor	3.50
C. C. Liese, taxes of N. Hill	3.20
Clyde Lyon, labor	6.15
Louis Austin	7.50
E. C. Woodworth, measuring wood and logs	25.08
George D. Lyford	2.00
Total	$417.49

We have received the past year for the sale of wood, lumber, etc., $96.14. We have on hand wood and lumber to the value of $620.00.

George Farm.

H. M. Ackerman, repairing fence	$2.00
C. M. Hook, labor and nails	5.30
A. H. Sanborn, roofing and labor	78.35
Total	$85.65

Town Hall.

A. F. Sanborn, repair and labor on furnace	$11.85
Walter Dyer, slate and labor	60.58
O. E. Burgess, shades for town hall and town clerk's office	38.90
A. F. Sanborn, labor and material used to install toilet	181.85
R. A. Larabee, supplies	8.34
P. A. Pike, merchandise	.69
Russell Corwin, insurance policy	2.50
M. L. Hayward, supplies	1.50

Allen & Underhill, supplies	5.80
Allen & Underhill, new policy	43.12
Don Ladd, hauling wood from Laird lot	5.00
Gerald Slack, moving rubbish	.90
George Lyford, moving rubbish	.90
A. H. Bailey, floor wax	1.50
F. Ray Keyser, annual premium on new policy	101.00
E. H. Colby, supplies	4.58
Electric lights	51.03
Merle Colby, janitor service	90.20
Glen H. Sanborn, paint and varnish	86.05
Richard Croft	8.00
Fred Parkhurst, painting	72.40
C. C. Liese, taxes of Fred Parkhurst	91.87
C. C. Liese, taxes of Arthur Bearor, labor	8.10
C. C. Liese, taxes of Harry O'Donnell, labor	2.70
A. H. Davis, labor	18.30
George Flint, labor	1.35
Francis Scott, labor	5.00
Alfred George, labor	6.75
Ralph Merchant, raking leaves	2.16
E. C. Woodworth, labor	3.50
Everett LaFrancis, labor	2.10
Merrill Whitney, laying linoleum	1.50
F. Ray and Ellen L. Keyser, water rent	4.00
Total	$924.02

Streets and Commons.

Harold Hill, trimming trees	$2.80
Button Bros., grass seed	1.14
Henry Gates, phosphate	1.10
R. A. Larrabee, lawn mower oil	.25
Don Ladd, trucking leaves	2.00
Lionel Roberts, trucking leaves	2.25
Electric lights for streets	377.87
Ralph Merchant, work on common	66.15
P. D. Sargent, truck	12.00
W. C. Scott, labor	5.40
Thomas Hill, labor	1.50
Arthur Hill, labor	2.70
P. J. Heath, plowing sidewalks	10.00
C. C. Liese, taxes of Clyde Beede	1.20
C. C. Liese, taxes of Arthur Hill	2.70

C. C. Liese, taxes of Ralph Merchant	16.57
Total	$505.63

Taxes.

H. N. Mattison, county tax	$118.21
C. C. Liese, fire tax	2.98
T. H. Cave, state treasurer, highway tax	683.27
T. H. Cave, state treasurer, old age assistance	1,183.50
C. C. Liese, (town property)	137.45
Total	$2,125.41

Town Officers.

C. C. Liese, collector of taxes	$212.50
A. H. Bailey, auditor	21.00
R. G. Corwin, auditor	21.00
O. F. Allen, auditor and use of adding machine	19.25
C. H. Baraw, lister and appraiser of hurricane damage	42.00
Everett Spear, appraiser of hurricane damage	44.50
P. J. Heath, appraiser of hurricane damage	45.00
Dr. O. W. Hodgdon, health officer	110.00
E. H. Colby, selectman	15.00
O. E. Burgess, selectman	15.00
E. C. Woodworth, chairman selectmen	75.00
J. M. Comstock, lister	11.50
John M. Comstock, services as town treasurer	90.00
John M. Comstock, services as town clerk	39.50
Charles Button, overseer of poor	50.00
Total	$811.35

Money Borrowed.

Orange County Branch bank	$19,500.00

Interest Paid.

Orange County Branch bank	$156.68
Charles E. or Mary L. Taplin	42.00
F. M. Gates, trustee for Ashley children	12.48
Frank Button	81.00
J. M. Comstock	24.00
F. E. Hood	60.00
J. M. Comstock, interest on Highland cemetery fund	210.06
Frank Button, interest on West Hill cemetery fund	9.00
Total.	**$595.22**

Damage Done By Dogs.

Alice Allen, sheep	$8.00
Mrs. William Boyd, sheep	6.00
Henry Burbank, sheep	12.00
Harry Slack, chickens	16.00
Charles Button	3.00
Total.	$45.00

Snow Roads.

Kenneth O'Donnell	$14.02
Paul Libby	10.25
Thomas Hill	1.20
C. J. Horton	18.33
Joseph Horton	19.65
George Taylor	15.50
Harold Hayward	1.65
H. M. Ackerman	2.50
Earle Thorne	8.30
Harry Slack	5.00
Homer Sherman	4.65
Neal Felch	5.55
Clayton Woodworth	2.40
A. E. McCullough, Jr.	4.80
James Cram	4.20
C. M. Hook	8.70
A. C. Coburn	4.00
Ernest Royce	91.15
Henry Gates	87.40
E. H. Colby	26.40
Leroy Armington	9.90
Gerald Slack	59.10
George Lyford	44.18
Gordon Heath	32.80
Forrest Sanborn	22.40
C. C. Liese, taxes of	
George Lyford	11.10
Ernest Royce	3.10
Kenneth O'Donnell	2.51
Arthur Braman (1938)	.75
Casellini-Venable Corp., 700 feet snow fence	91.45
E. H. Colby, trucking snow fence	5.00
Total.	$617.94

Tractor Expense.

Reynolds & Son, Inc., wire, rope	$15.46

P. J. Perkins Co., repairs	285.75
Raymond Doyle, expense on plow parts	20.77
Allen & Underhill, insurance for tractor and plow	49.25
A. M. Flanders, welding, labor, material on plow	77.68
Southwestern Parts Co., trans. grease and oil	127.47
Earle Durkee, welding on snowplow	11.00
M. L. Hayward, labor on plow and charging battery	49.25
F. A. Slayton, fuel	9.10
Hathorne Garage, sharpening calks and blades	35.00
E. H. Colby, oil and repairs	40.26
C. E. Woodworth, trip to West Lebanon with calks and blades	4.00
C. E. Woodworth, trip to West Lebanon after calks and blades	4.00
Merle Colby, trip to Barre for repairs	3.00
Ernest Royce, putting on grousers	1.20
Henry Gates, putting on grousers and rope	4.00
Henry Gates, registration of tractor	10.00
C. C. Liese, taxes of George Lyford, operating road machine on Washington road and labor on tractor	4.28
Gerald Slack, driving tractor on Washington road	18.00
George Lyford, labor on tractor	4.32
R. B. Tilton, painting tractor and road machine	12.00
Henry Gates, fuel	67.83
Glen Sanborn, paint	5.98
Total.	$859.60

Appropriations.

Rachel Comstock, Recreation Center	$50.00
W. A. Reed, Memorial day	50.00
O. W. Hodgdon, one-half for professional services (other half paid by overseer)	250.00
J. M. Comstock, for library	100.00
Lyman Burbank, support of Farm Bureau	155.43
Chelsea Fire District, No. 1, for fire protection	100.00
	$705.43

Miscellaneous.

N. E. Tel. & Tel. Co.	$38.68
J. M. Comstock, postage on town reports	5.70

Allen & Underhill, printing town reports and ballots	104.60
F. M. Gates, nails and postage	.76
Dow Mfg. Co., dog tags	5.07
Elmer Pratt, cleaning chimney at A. E. Bacon's	2.25
The Chelsea Herald (Adv. schoolhouse)	1.35
Allen & Underhill (bond for road commissioner)	20.00
Allen & Underhill adv. town meeting, tax notice books, order book, dog licenses, etc.	69.52
E. D. Larkin, logs	6.00
Alfred George	1.35
Wilson, Carver, Davis & Keyser, legal advice	114.85
E. C. Woodworth, postage and money paid out	5.20
Frank Lougee, mowing cemetery and cleaning yard	2.00
Blanche Townsend, storage Laird goods	12.00
C. B. Croft, supplies	3.75
Fred B. Sanborn, lumber for garage doors	1.77
Tuttle Stationery Co., Vol. vital statistics	13.23
C. C. Liese, for money paid out	5.05
A. M. Flanders, welding fountain	1.25
Farmers' Co-op. Ins. Co., insurance	9.00
E. H. Colby	2.15
R. A. Larabee, shovel and spikes	4.43
H. W. Burbank, use of water tub	2.00
E. B. Hatch, insurance assessment	13.20
C. B. Croft, shovel and supplies	14.48
Alice Allen, mowing Allen cemetery	2.00
E. C. Woodworth, labor on garage	18.33
State treasurer for grader to use with tractor	200.00
Dyer Sales & Machine Co., grader blade	7.00
P. D. Sargent	3.30
Ethel Wellington, tax abated	5.84
Emma Lathrop, tax abated	5.98
C. C. Liese, tax abated	160.28
J. M. Comstock, making out tax book	15.00
J. M. Comstock, reporting communicable diseases	14.75
Alice Walker, ministerial money	19.50
Ralph Merchant, work on fountain	.50
Total	$912.12

On the preceding pages you will find figures that will show that we have an overdraft in our account of $1,602.34. This was occasioned by necessary repair of bridges, buying a road machine, repairing Town hall, cleaning up commons and trees around them, costs of winter roads and a small increase in other expenses; also a reduction in grand list reduced our income.

We would recommend that a town tax of 120 cents on the grand list be raised to pay the running expenses of the town, a tax of 5 cents should be raised to pay overdraft to highway account. A tax should be raised to cover all your appropriations, and also a tax to reduce the indebtedness of the town. A county tax of 2 cents will undoubtedly be assessed.

E. C. WOODWORTH,
E. H. COLBY,
O. E. BURGESS, Selectmen.

WELFARE DEPARTMENT

COMPARATIVE TABLE

Assistance to Poor—Overseer's Account.

1934	$1,657.27
1935	3,216.38
1936	1,974.28
1937	1,600.48
1938	5,373.47
1939	3,524.02

Expended From Roberts Poor Fund.

1934	$639.74
1935	721.41
1936	674.42
1937	1,039.58
1938	484.29
1939	1,086.91

Auditors' Account.

Total orders drawn by overseer		$3,735.13
Received from National Bank of Orange County (Fisk account)	$5.33	
Received from Town of Tunbridge on 1939 Black account	124.81	
Received from Town of Northfield, Guy Coburn account	32.72	

Due from Town of Northfield, Guy Coburn account	10.00	
Due from City of Montpelier, Broadwell account	32.52	
Due from Town of Bolton, Pierce account	11.06	
Total received or due		216.44
Net cost of overseer's account.		$3,518.69

Overseer's Orders Outstanding Feb. 1, 1940.

No.			
64	Jan. 20, 1940	Dept. of Public Welfare	$67.79
65	Jan. 20, 1940	Ed. Carr	8.00
70	Jan. 30, 1940	E. Granarilli, M. D.	2.00
			$77.79

Orders Drawn by Overseer for the Following Persons or Families:

Herbert Towne—		
Board and care	$70.00	
Balance burial expense	40.00	
		$110.00
Harry Chaplin's children—Board		7.50
Pierce family—Groceries		11.06
Claud Dupont family—		
Children (Welfare Dept.)	$424.34	
Burial expense for Mrs. Dupont	80.00	
		504.34
Byron Downing family—		
House rent	$23.00	
Groceries	87.66	
Hospital bills	65.00	
		175.66
Hazel Holmes—Welfare Department		225.03
Marian Hayward—Welfare Department		78.27
Ed. Royce family—		
Rent	$60.00	
Clothing	3.52	
Groceries	183.70	
		247.22
Manley Carpenter, milk		50.00
Arthur Bacon—		
Wood and care	$45.00	
Milk, potatoes and washings	31.30	

Groceries	137.74	
		214.04
Geo. Ovitt—		
Milk	$32.34	
Groceries	86.27	
		118.61
Dorothy Kennedy, board, care, medicine, etc.		552.54
Mark Dunbar—Groceries, etc.		83.59
Alfred George—Board and medicine		82.90
McKeil family—		
Burial expenses for Mrs. McKeil	$85.00	
Board of children	20.00	
Groceries	9.04	
Milk	6.44	
		120.48
E. P. Fisk—		
Board and care	$32.73	
Burial expenses	107.00	
		139.73
Will Lincoln—Mary Hitchcock hospital		96.00
Burt Flanders—Rent		42.00
Harvey Hersey—Hospital, transportation and care		216.50
Geo. Hayward—Burial expenses for child		37.00
Broadwell child—Board and clothes (This is due from City of Montpelier)		32.52
Mahlon Young—Board		4.50
Harold Black family—		
Groceries	$106.41	
Milk	11.04	
Rent	49.00	
Wood and hauling	11.00	
		177.45
Guy and Harold Coburn—		
Milk	$30.00	
House rent	6.72	
Doctor	8.00	
		44.72
Tramps		88.50
Miscellaneous—		
Paid Dr. Hodgdon	$250.00	
Freight on commodities, etc.	24.97	
		274.97
Total orders drawn.		$3,735.13

CHARLES F. BUTTON, Overseer.

ROBERTS POOR FUND

Disbursements have been made from the Roberts Poor Fund for the benefit of 18 persons or families to the amount of	$1,050.11
For flour for members of the board	36.80
Total orders drawn.	$1,086.91

Outstanding Order.

No. 437 R. H. Button	$11.60

TREASURER'S REPORT

In Account With Roberts Poor Fund Board.

Receipts.

Balance on hand Feb. 1, 1939		$1,224.82
Received from Old Colony Trust Co., income of fund		645.00
Received interest on savings deposit		7.80
		$1,877.62

Disbursements.

Paid orders drawn by board—		
Last year's	$15.20	
This year's	986.79	
Loss on unpaid account in National Bank of Orange County	88.52	
		1,090.51
Balance on hand Feb. 1, 1940.		$787.11

This balance is made up as follows:

Checking account in National White River Bank, Orange County Branch	$104.41
Savings account in same bank	682.70
	$787.11

JOHN M. COMSTOCK, Treasurer.

OLD AGE ASSISTANCE DEPARTMENT

For the information of your taxpayers the customary annual statement is presented for your town report.

Payments of old age assistance to persons applying from your town amounted to $3,899.50 during the

year January 1, 1939, to December 31, 1939.

The number of recipients in December, 1939, was 23.

The resources of this department and its ability to make payments are determined by the state appropriation which is matched by federal funds. During recent months it has not been possible to grant assistance to all new applicants who have been found eligible after investigation. The co-operation of overseers in extending temporary aid and supplementary medical services has been very helpful.

The administrative expenses of the department during the year was 3.9 per cent.

The advice and council of local officials and interested people are gratefully acknowledged by this department and its field staff.

Very sincerely yours,
W. ARTHUR SIMPSON,
Director.

The town paid the state $1,183.50 old age assistance tax.

LEASE LAND

Received for Rent During the Year.

Parsonage Right.

Stanley C. Wilson	$21.78

School Right.

Leonard H. Bacon	$22.00
Percy J. Heath	7.75
Wm. E. Burbank	7.00
Flint Bros. Lumber Co.	6.25
Ethel S. Tracy	2.00
Victor R. Longley	1.50
George M. Medcalf	.75
Ernest C. Royce	.50
Harold C. Camp	.50
	$48.25

RENTS DUE AND UNPAID

Parsonage Right.

George D. Lyford	$64.44
Wm. A. Reed	60.00

Julian N. Hill	24.08
	$148.52

School Right.

Flint Bros. Lumber Co.	$6.25
Harold C. Camp	.50
	$6.75

Division of Rent from Parsonage Right.

United church	$39.00
Methodist church on West Hill	19.50

TAXES ABATED

1932—Florence W. Durkee	$1.81
1934—Bessie A. Bowles	4.31
Alfred N. George	4.31
1935—Bessie A. Bowles	5.36
Alfred N. George	5.36
1936—Bessie A. Bowles	4.94
Fred Coffin	1.94
Marshall Durkee	4.94
Alfred N. George	4.94
Ralph J. Hill	2.77
Josephine Hill	4.94
1937—Bessie A. Bowles	5.77
Ferd Coffin	5.77
George D. Durkee	5.77
Alfred N. George	.83
John C. Gillette	5.77
Ralph J. Hill	7.98
Josephine Hill	5.77
1938—Jessie Bickford	5.98
Bessie A. Bowles	5.98
Alfred N. George	7.37
William C. Goss	5.98
Mary M. Goss	5.98
Henry Steller	1.31
1939—Paul Barre	8.52
Edna Bradshaw	5.84
Bernard E. Friday	6.68
Everett S. Hughes	5.84
E. J. Lauer	5.84
Mary Lauer	5.84
Benzon G. Sanborn	5.84
Total.	$160.28

REPORT OF DOGS LICENSED BY TOWN CLERK

97 dogs at $2 each	$194.00
9 dogs at $6 each	54.00
12 dogs on breeder's license	34.00
Total	$282.00
Less fees at 15 cents each	17.70
Amount paid to town treasurer	$264.30

JOHN M. COMSTOCK, Town Clerk.

TREASURER'S REPORT OF H. E. ROBERTS CEMETERY FUND

Amount of fund Feb. 1. 1939	$676.46
Interest received	9.91
Total	$686.37
Paid for care of lots in 1939	$10.00
Loss on unpaid balance in National Bank of Orange County	82.98
	$93.98
Balance on hand in savings account	$593.39

TREASURER'S REPORT OF HIGHLAND CEMETERY AVENUE FUND

Balance on hand Feb. 1, 1939	$8.18
Interest received July 1, 1939	14.93
Total	$23.11
Paid orders of committee	14.20
Leaving balance in treasurer's hands	$8.91

The principal of this fund is now $795.38, deposited in a savings account in the National White River Bank, Orange County branch.

JOHN M. COMSTOCK, Treasurer.

TREASURER'S REPORT OF ADA JACKSON FUND FOR CARE OF TREES ON HIGHLAND AVENUE

To savings deposit as of Feb. 1, 1939	$443.32
To dividends received from National Bank of Orange County	29.51
To interest received	7.89
Total	$980.72

Nothing has been paid from this fund in 1939.

REPORT OF TRUSTEES OF PUBLIC MONEY FOR THE WEST HILL CEMETERY

Feb. 1, 1939—Cash on hand in savings account	$250.57
Sept. 28, 1939—Dividend from National Bank of Orange County	10.58
Jan. 31, 1940—Received interest on funds in selectmen's hands	9.00
Received interest on funds separately held	8.23
Received interest on savings account	4.52
Total	$282.90

There were no disbursements for the past year.

There is due for lot sold Joseph Horton $5.00.

This balance of $282.90 is deposited in a savings account with the National White River Bank, Orange County branch.

The funds have been increased by a gift of $42.00 from Josephine Hibbard for the care of the Sylvanus Hibbard lot.

FRANK W. BUTTON, for Trustees.

A REPORT OF THE CHELSEA RECREATION CENTER FROM FEB., 1939-FEB., 1940

Mr. Frederick E. Atwood of Boston, Mass., gave the Recreation Center in the Atwood block which opened April, 1938. The Center has carried forward many activities—craft work, making articles for home, school, gifts and community service.

NATURE LORE—Knowledge of trees, firemaking, trails, first aid and Boy Scout work.

EMBROIDERY CLUB—To learn the types of embroidery and making useful articles.

NOON-HOUR is popular for High School students to spend the hour at various games, reading, and weather permitting, skating on the rink.

KINDERGARTEN each morning is an important part of the fall and winter program. Twenty children of pre-school age learn to work and play together. Games, craft work, story-telling, music, drama period, rhythm band and group marching are part of the program.

SPECIAL FEATURES have been the Country Fair, Doll and Toy Show, annual Ski-Dance and competing in the State Folk Dancing Festival at Goddard College.

VACATION BIBLE SCHOOL was held on the West Hill under the direction of Rev. R. D. Avery and Miss Helmer. Sixty-five were enrolled for study classes, games, group memory work and craft period.

TRIPS to the White Mountains, Ellis Park, Morse Museum, Lost River, N. H., Vt. Baking Company, N. H. Fish Hatchery, Mt. Mansfield, Moving Pictures.

BASKETBALL is held twice a week for the grades under their coach, Bruce Roberts.

THE SKATING RINK has been put in condition by the skating committee from the "Community Council." The supervisors of the Recreation committee have charge of the rink four days each week. Skates given by Mr. Atwood have made possible a large attendance. Saturday evenings special features are held at the rink.

YOUNGER ADULT GROUP have been active during the year. Thursdays the group meets for a social gathering. Once each month a special party is planned. Sunday evening this group meets at the parsonage for panel discussions of various interesting topics.

AT CHRISTMAS the number of dolls dressed by junior and adult groups were 75. Wooden toys made or reconditioned were contributed by grade boys. Over two hundred and twenty stuffed animals were given out. Three hundred children, ages two to 13, were remembered this Christmas by the project work.

THE COMMUNITY COUNCIL withdrew its sponsorship of the Center July 7th, 1939. The Recreation Committee is the sponsor of the Recreation Center and,

through this committee and the supervisors, the recreation program has successfully been carried out.

Financal Report From Feb., 1939, to Feb., 1940.

Expenses—8 months caring for boiler, $79; 12 months lighting, $26.76; equipment and material, $55.29; social, parties, dance, $50.96; recreation fair, $75.74; Vacation Bible school (West Hill), dolls for community tree, $15.58; Tunbridge fair program, material for costumes, labor, trucking, dancers, $23.22.

Receipts—Rental for building, $4.50; raising money, card parties, suppers, dance, $111.12; town appropriation, two months lighting and caring for boiler, $24.96; contributions, $9.57; Tunbridge fair program, $20; recreation fair, $170.94.

(Signed,)
RECREATION COMMITTEE AND
RECREATION SUPERVISORS.

REPORT OF CEMETERY COMMISSIONERS

Before 1923 funds received for the care of lots were turned into the town treasury, and the town annually pays four per cent interest on these. The funds so disposed of amount to $5,746.25, including $225 for use in the West Hill cemetery. Funds received since 1923 have been deposited each in a separate account in the savings department, formerly of the National Bank of Orange County and now of the National White River Bank in Bethel, Orange County branch.

The following new funds have been received during the past year:

W. W. Braman's estate	$100.00
Mrs. Fannie E. Spear's estate (additional)	25.00

Received for Care of Lots.

The following sums were paid by individuals for care of lots in 1939:

$2 each—O. F. Allen, Mrs. Irene C. Austin, Clifford Beckwith, H. E. Berry, Mrs. Elizabeth Bixby, G. A. Bixby, F. H. Bohonon, F. O. Braman, H. W. Burbank, J. W. Burbank, Mrs. Myra E. Chamberlin, Harriet M. Chandler's estate, L. Belle Chandler, H. E. Corwin, Mrs. Jessie G. Corwin, H. K. Darling, J. P. Davis, C. N. Dearborn, C. L. Densmore, Guy Densmore, W. A. Densmore, A. I. Dexter, Mrs.

Cora M. Dexter, H. L. Dodge, C. W. Eastman, H. F. Gates, Mrs. Florence M. Geoffrion, Mrs. Alice L. George, W. C. Goodwin, Mrs. Mary A. Griffin, E. B. Hatch, Mrs. Dora A. Hill, F. M. Kendall, J. E. Kennedy, Mrs. Emma T. Lathrop, A. E. McCullough, Mrs. Margaret McFarlane, Roy Marshall, R. H. Ordway, Katherine Puffer, Mrs. S. L. Senteney, M. L. Sleeper, T. H. Spear, C. E. Taplin, E. G. Thorne, Mrs. Ethel S. Tracy, F. H. Tracy, H. L. Tucker, E. M. Young—49	$98
$4—Henry Clarke, Almena H. Coburn, Mrs. G. H. Helmer, S. C. Wilson (2 years)—4	16
$3—O. E. Burgess	3
$1—C. H. Baraw, Mrs. Ada Bugbee, C. D. Burgess, Helen G. Dow, Frank Dudash, H. H. Hodgdon, Mrs. Ada D. Little, H. J. Orr, Mrs. Nellie Pepper, Mrs. Mattie O. Ralph, Esther E. Smith, W. H. Sprague, Mrs. F. D. Tucker, H. G. Woodruff—14	14
Total	$131

ORDERS DRAWN BY C. N. DEARBORN, CHAIRMAN.

J. B. Hill, labor	$287.82
Lloyd Hill, labor	169.65
E. H. Colby	3.00
C. N. Dearborn, flowers and tools	20.00
C. N. Dearborn, services and cash paid out	25.00
J. M. Comstock, services	15.00
Allen & Underhill, printing	3.95
Total	$523.72

Work, Gravel and Gateway for New Road.

P. D. Sargent, trucking	$155.00
G. F. Moxley, gravel	36.76
L. H. Sargent, labor	35.10
Ernest Austin	16.20
Herbert Reed	18.90
L. C. Smith	4.20
P. J. Heath	19.95
F. M. Gates, posts and wire	55.00

A. F. Sanborn, gate posts and hangers	5.00
	$346.11
Total	$869.83

TREASURER'S REPORT.

Receipts.

Balance in bank account (unavailable) Feb. 1, 1939	$165.03
Balance in checking account Feb. 1, 1939	355.18
Balance in savings account, Feb. 1, 1939	441.37
Received from individuals for care of lots	131.00
Received from selectmen, interest on funds held by town	210.06
Received interest on fund held separately	131.12
Received interest on U. S. bond	4.25
Received interest on Joel W. Ordway fund	6.00
Received interest on savings account	5.13
Received from H. E. Roberts cemetery fund, care of lots in 1939	10.00
Received from R. H. Burbank, interest on note	16.00
Received for sale of lots	30.00
	$1,505.14

Disbursements.

Paid 54 orders	$869.83
Loss on unpaid account, National Bank of Orange County	113.97
	$983.80
Balance on hand Feb. 1, 1940.	$521.34

Highland Cemetery Fund.

Balance in checking account	$181.78
Balance in savings account	339.56
Mortgage note of R. H. Burbank	400.00
U. S. bond	50.00
	$971.34

REPORT OF TRUSTEES OF CHELSEA PUBLIC LIBRARY AND ALDEN SPEARE MEMORIAL BUILDING

In 1939, 58 books were added to the library, of which 17 were gifts. Of these 29 were adult fiction (14 of these on the rental list), 18 adult non-fiction (5 of these purchased from the income of the Stow fund), and 11 juvenile fiction. It will be noticed that fewer books than usual were purchased. The income of the funds of the library has decreased materially, while the running expenses cannot vary much from year to year. It follows that if the service rendered by the library is to be kept at its present high level a larger income from some source is very necessary or more gifts of desirable books received from appreciative friends. Your attention to this situation is earnestly requested.

The circulation for the year was 9,329, as against 9,135 for the preceding year.

Besides the Stow fund of $500 and the Braley fund of $200 the library has a deposit in the savings department of the local bank resulting from early accumulations when the income did not need to be entirely used, amounting now to $478.25.

The following is a summary of the receipts and expenditures for the year ending January 31, 1940:

Receipts.

Appropriation of town	$100.00
Income of Roberts fund	195.00
Income of Braley fund	3.50
Income of Stow fund	24.00
Rentals	13.45
Fines, etc.	13.48
Sale of paper	.21
Drawn from bank deposit	5.42
On hand at beginning of year	29.03
Total	$384.09

Expenditures.

Librarian	$100.00
Assistant librarians	44.30
Janitor	40.00
Books	81.94

Periodicals	20.15
Wood	27.00
Filing cabinet	32.15
Window shades	17.00
Supplies	8.87
Sundries	.84
Total	$374.25

Leaving balance on hand—$11.84.

Respectfully submitted,

NELLIE S. HOOD,
O. FAY ALLEN, JR.,
MAURICE S. BICKNELL,
JOHN M. COMSTOCK,
MARY A. GRIFFIN, Trustees.

CHELSEA TOWN SCHOOL DISTRICT

TREASURER'S REPORT.

In Account With School Directors from July 1, 1938, to July 1, 1939.

Receipts.

Balance on hand July, 1938 (available)	$751.48
Balance on hand July, 1938 (unavailable)	46.67
Land rents (including Grammar school lands)	88.23
Tuition	1,035.41
Dividend on transportation insurance	4.32
Supplies sold	29.12
Woman's Club, for music	50.00
School tax	8,574.89
Income of Roberts school fund	1,320.00
Money borrowed	450.00
State treasurer	4,459.31
Total	$16,809.43

Disbursements.

Paid school directors' orders	$16,486.83
Balance on hand and in bank	$322.60

This balance includes a deposit of $34.50 in the National Bank of Orange County, at present unavailable.

JOHN M. COMSTOCK, Treasurer.

SCHOOL DIRECTORS' OUTSTANDING ORDERS, JUNE 30, 1939.

No. 855	E. C. Roberts	$18.00
No. 872	H. V. Wheelock	86.69
	Total	$104.69
Interest bearing notes—		
	National White River Bank in Bethel, one note	450.00
	Total outstanding orders and notes	$554.69
Less cash on hand and in bank		322.60
	Net school indebtedness, June 30, 1939	$232.09

SCHOOL DIRECTORS' REPORT

F. RAY KEYSER, CHAIRMAN.

For School Year July 1, 1938 to June 30, 1939.

Receipts.

Balance July 1, 1938, available	$624.57	
Balance July 1, 1938, unavailable	46.67	
		$671.24
School tax, 145 cents		8,574.89
Tuition		1,035.41
Lease land rent		30.25
Income Roberts fund		1,320.00
State treasurer		4,459.31
Grammar school money		57.98
Miscellaneous		4.32
Woman's Club for music		50.00
School supplies sold		29.12
Borrowed money		450.00
Total receipts		$16,682.52

Expenditures.

Teachers' salaries	$9,204.64
Transportation	995.77
Transportation insurance	47.59
Janitor services	751.30
Fuel	1,011.65
Lights	59.76

Repairs		608.94
Supplies		478.52
Books		153.07
Insurance (fire)		147.76
Interest		48.73
Miscellaneous		56.89
Special subjects (music)		122.50
Superintendence (salary and expenses)		1,068.73
Directors' services and expenses		83.90
Furniture and fixtures		43.48
Water system		43.88
School health work		37.50
Total expense of schools		$14,964.61
Orders for borrowed money		1,500.00
Total orders drawn		$16,464.61
Actual balance June 30, 1939		$217.91
Available balance	$183.41	
unavailable balance	34.50	
	$217.91	

Reconciliation of Balance.

Available balance	$183.41
Unavailable balance	34.50
Orders outstanding	104.69
Balance per treasurer's report	$322.60

DEBT.

National White River Bank in Bethel—one note at 4 p. c.	$450.00
Less cash balance	217.91
Net debt	$232.09

Tuition Unpaid on June 30, 1939.

Town of Tunbridge	$65.00
Town of Vershire	130.00
Total	$195.00

COMPARATIVE DEBT STATEMENT.

Year as of June 30—	
1939—net debt	$232.09
1938—net debt	828.76
1937—net debt	969.90
1936—net debt	1,568.77
Year as of Jan. 31—	
1935—net debt	1,055.34

ITEMIZED EXPENSES.

Village School.

Teachers—		
Nelson Sanborn, 36 weeks	$1,449.64	
John G. Doukas, 36 weeks	900.00	
Eleanor G. Sanborn, 36 weeks	1,080.00	
Rachel LaCross, 35 weeks	665.00	
Pearl Stone, 35 weeks	665.00	
Helen Young, 35 weeks	665.00	
Dorothy Root, 35 weeks	665.00	
		$6,089.64
Transportation—		
Clifford Ryder	$231.20	
Thomas N. Hill	145.80	
R. R. Chaplin	161.00	
Harold Black	4.96	
Sabin Densmore	60.04	
Geroge Taylor	48.67	
Albion Jones	48.30	
		699.97
Special subject (music)		122.50
Transportation insurance		33.56
Janitor and cleaning		620.00
Fuel		917.95
Lights		59.76
Repairs		283.54
Furniture and fixtures		43.48
Sundries		22.86
Water system (old and new)		43.88
Supplies		134.26
Total		$9,071.40

Number of pupils, high school 57
Number of pupils, elementary 95.

Meadowbrook "Superior" School (No. 1).

Teacher, Mary Walker, 35 weeks	$647.50
Janitor and cleaning	25.92
Fuel	4.39
Repairs	68.99
Supplies	12.55
Total	$759.35

Number of pupils 14.

North Branch "Superior" School (No. 5).

Teacher, Madeline Sample, 35 weeks	$595.00
Transportation, Angier Edwards	260.80
Transportation insurance	14.03
Janitor and cleaning	26.28
Fuel	2.10
Repairs	97.32
Supplies	11.87
Total	$1,007.40

Number of pupils 14.

Number 8 School.

Teacher, Elsie F. Tucker, 35 weeks	$595.00
Janitor and cleaning	20.00
Fuel	17.13
Repairs	111.34
Supplies	.25
Total	$743.72

Number of pupils 9.

West Hill "Standard" School (No. 9).

Teacher, Marjorie W. Dodge, 35 weeks	$647.50
Transportation, Mrs. Myron Holmes	35.00
Janitor and cleaning	26.73
Fuel	28.33
Repairs	2.00
Total	$739.56

Number of pupils 19.

Pleasant View "Standard" School (No. 10).

Teacher, E. C. Roberts, 35 weeks	$630.00
Janitor and cleaning	32.37
Fuel	41.75
Repairs	45.75
Supplies	10.29
Total	$760.16

Number of pupils 10.

Expenses Applying to All Schools.

Books	$153.07
Insurance	147.76
Interest	48.73
Sundries (census, postage, express, telephone tolls, stationery)	34.03
Superintendence (salary and expenses)	1,068.73
Supplies	309.30
Directors' services and expenses	83.90
School health work	37.50
Total	$1,883.02

SUMMARY.

Village school	$9,071.40
Meadowbrook (No. 1)	759.35
North Branch (No. 5)	1,007.40
Number 8	743.72
West Hill (No. 9)	739.56
Pleasant View (No. 10)	760.16
Expenses applying to all schools	1,883.02
Total expense of schools	$14,964.61

Cost Per Pupil.

	Number	Est. Av. cost per pupil.
Elementary pupils (resident)	158	$67.08
High school pupils (resident)	41	106.49
Total resident pupils	199	
Average cost per resident pupil— Elementary and high school		$75.09

	Number	Tuition charge.
Out of town elementary pupils	2	$87.50
Out of town high school pupils	15	884.72
Total out of town pupils and tuition charged	17	$972.22

Tuition Unpaid on June 30, 1939.

Town of Tunbridge	$65.00
Town of Vershire	130.00
Total	$195.00

SUMMARIZED STATEMENT OF RECEIPTS AND EXPENDITURES

July 1, 1939 to February 1, 1940.

Balance on hand July 1, 1939 (available)	$183.41
Balance on hand July 1, 1939 (unavailable)	34.50
Other receipts per treasurer's report	16,527.26
	$16,745.17
Less loss on unavailable account	23.83
Net total receipts	$16,721.34

Expenditures.

Teachers' salaries	$4,898.14
Transportation	456.75
Janitors' services	454.30
Fuel	597.69
Repairs	756.28
Supplies	352.45
Lights	33.68
Books	122.31
Insurance	176.90
Interest	5.92
Superintendence and expenses	611.83
Special subjects	28.00
Directors' services and expenses	82.00
Water system—Village	413.31
Furniture and fixtures	1.50
Stationery and stamps	5.65
Census	12.12
Express	1.25

Telephone tolls	2.65
Money borrowed	1,650.00
Total orders drawn for period	$10,662.73
Unexpended balance February 1. 1940	6,058.61

Reconciliation of Balance.

Unexpended balance (above)	$6,058.61
Outstanding orders—unpaid	295.30
Balance per treasurer's report	$6,353.91

BUDGET COMPARISONS

EXPENDITURES.	Budget allotment, July 1, 1938, to June 30, 1939. Estimated	Actual receipts & expenditures, 1938-1939. Actual.	Proposed budget, July 1, 1939, to June 30, 1940. Estimated.
Teachers' salaries	$9,400.00	$9,204.64	$9,450.00
Transportation and insurance	1,000.00	1,043.36	1,000,00
Janitor and cleaning	750.00	751.30	775.00
Fuel	625.00	1,011.65	800.00
Lights	40.00	59.76	50.00
Repairs	500.00	608.94	650.00
Supplies	400.00	478.52	425.00
Books	150.00	153.07	125.00
Furniture and fixtures	25.00	43.48	25.00
Insurance	200.00	147.76	200.00
Interest	100.00	48.73	60.00
Sundries	50.00		50.00
Superintendence (salary and expenses)	1,065.00	1,068.73	1,065.00
Directors' services & expenses	95.00	83.90	95.00
Special subject (music)		122.50	122.50
Debt payments	1,057.97		505.00
Health service		37.50	50.00
Water system—village		43.88	
Total expenditures.	$15,457.97	$14,964.61	$15,447.50

RECEIPTS.	Estimated	Actual.	Estimated.
State Treasurer	$4,475.00	$4,459.31	$4,460.00
Grammar school lease rent	70.00	57.98	60.00
Lease land rent	30.00	30.25	25.00
Tuition	650.00	1,035.41	700.00
Income Roberts fund	1,325.00	1,320.00	1,325.00
Miscellaneous		4.32	
Supplies sold		29.12	
Woman's Club ,for music		50.00	50.00
Taxes—current expenses	7,850.00	8,574.89	8,322.50
Taxes—debt payment	1,057.97		505.00
Borrowed money		450.00	
Cash balance forwarded		671.24	
Total receipts.	$15,457.97	$16,682.52	$15,447.50

PROPOSED BUDGET FOR PERIOD
July 1, 1940, to June 30, 1941.
Expenditures (estimated).

Teachers' salaries	$9,600.00	
Transportation	1,000.00	
Janitor and cleaning	775.00	
Fuel	800.00	
Lights	100.00	
Repairs	650.00	
Supplies	400.00	
Books	125.00	
Furniture and fixtures	15.00	
Insurance	175.00	
Interest	35.00	
Sundries	50.00	
Superintendence	$1,065.00	
Directors' services and expenses	90.00	
Special subject	122.50	
Health service	50.00	
Water systems—all schools	100.00	
Wiring district schools for electricity	75.00	
Total estimated expenditures.		$15,227.50

Receipts (estimated).

Lease land rentals	$85.00
Woman's Club (music)	50.00
Tuition	700.00
Roberts Fund income	1,300.00

State Treasurer	4,435.00	
Total estimated receipts.		6,570.00
Estimated money to be raised by town tax.		$8,657.50

Based on the 1939 grand list of $5,836.44 a tax of $1.48 is necessary for the next school year, July 1, 1940, to June 30, 1941.

If electricity is available under the present movement to get it into the rural area of this locality, we feel that electric lights should be installed in district schools Nos. 1, 5 and 9. Accordingly, we have included an amount in our budget for this purpose.

Repairs made this last year include a new metal ceiling, drop lights and new window shades in the first grade room, new front door and lock and repairs to the heating system at the Village; permanent steel pipe swings at No. 1 and No. 5; inside repairs and painting at No. 8; and painting inside and iron roofing at No. 9.

The condition of school property is generally very good. A metal ceiling and drop lights in grade room 3 and 4 will complete installation of new ceilings in the grade rooms. A new roof on the west side at No. 8 must be laid. Other repairs and painting will be necessary.

VITAL STATISTICS OF SCHOOLS

Total number of schools		12
No. of days school actually in session		163
Total enrollment—		
High school	57	
Grades	161	
		218
Average daily attendance		144
Per cent attendance		91%
Loss to town for non-attendance		$487.11
Pupils transferred to other public schools		11
Pupils transferred to private schools		0
Pupils promoted one grade or more		127
Pupils promoted conditionally		17
Pupils not promoted		2
Pupils demoted		0

Pupils dropped out	0
New teachers in town	1
Teachers transferred	1
Teachers attending summer school in 1939: Mr. John G. Ducas, Catherine Graham	
Average years teachers' professional training	7
Average years service	3
Teachers holding limited standard certificates	1
Teachers holding professional probationary certificates	4
Teachers holding professional standard certificates	7

GRADE CHART—1940.

		Grades.								
Name of school.	Name of teacher.	1	2	3	4	5	6	7	8	Tl.
Chelsea Village	Catherine Graham	14	14							28
Chelsea Village	Helen Young			16	12					28
Chelsea Village	Marjorie Dodge					9	10			19
Chelsea Village	Rachel LaCross							12	11	23
Dist. School No. 1,	Mary Walker	1	1	2	1	1	3	0	3	12
Dist. School No. 5,	Madeline Sample	4	2	3	2	3	0	3	0	17
Dist. School No. 8,	Elsie F. Tucker	0	1	2	1	2	0	1	1	8
Dist. School No. 9,	Gertrude McAllister	5	4	4	2	1	2	2	1	21
Dist. School No. 10,	Elmer Roberts	0	2	1	0	2	2	0	0	7
		24	24	28	18	18	17	18	16	163
High school		19	16	13	10					58
										221

H. V. WHEELOCK, Superintendent.
E. RALPH WALKER,
F. RAY KEYSER,
ARLINE B. TITUS, School Directors.

TREASURER'S REPORT

In Account With School Directors From July 1, 1939, to February 1, 1940.

Receipts.

Balance on hand July 1, 1939 (available)	$288.10
Balance on hand July 1, 1939 (unavailable)	34.50
Tax of 140 cents	8,171.02
From State Treasurer	4,434.18
Income of Roberts' Fund	1,300.00
Tuition	130.00

Land rents	28.00
Refund on transportation insurance	6.30
Rebate on fire insurance	48.00
Sale hay	3.00
Money borrowed	2,400.00
Pipe sold	6.76
	$16,849.86

Disbursements.

Paid School Directors' orders	$10,472.12
Loss on unpaid account of National Bank of Orange County	23.83
	$10,495.95
Balance on hand Jan. 31, 1940	6,353.91
	$16,849.86

J. M. COMSTOCK, Treasurer.

SCHOOL DIRECTORS' ORDERS OUTSANDING FEBRUARY 1, 1940.

No. 161	January 26	Nelson Sanborn	$124.98
No. 163	January 26	Eleanor Sanborn	90.00
No. 166	January 26	Rachel Lacross	19.00
No. 169	January 26	Katherine Graham	19.00
No. 170	January 26	Mary Walker	19.00
No. 173	January 26	Ernest M. Young	15.00
No. 178	January 27	Sabin Densmore	5.32
No. 183	January 27	Edgar Hook	3.00
	Total.		$295.30

Interest-Bearing Note.

September 5, 1939 Frank Button, at 3 p. c. $1,200.00

REPORT OF TAX COLLECTOR

COMPARATIVE TABLES

Delinquent Taxes.

Feb. 1, 1936	$4,119.56
Feb. 1, 1937	2,579.65
Feb. 1, 1938	4,120.18
Feb. 1, 1939	5,766.24
Feb. 1,1940	5,182.53

Total Taxes Raised, Including Flood and Old Age Assistance Taxes (See Page 4).

1935	$17,992.71
1936	19,861.46
1937	20,567.28
1938	21,911.20
1939	18,320.21

		For collection.	Collected.	Uncollected Feb. 1, 1940.
1931	Property	$8.14	.....	$8.14
1932	Property	41.12	$30.76	10.36
1933	Polls	18.20	8.40	9.80
1933	Property	28.44	5.22	23.22
1934	Polls	20.51	12.48	8.03
1934	Property	33.60	2.53	31.07
1935	Polls	78.80	26.80	52.00
1935	Property	89.87	47.92	41.95
1936	Polls	147.37	39.52	107.85
1936	Property	395.64	122.82	272.82
1937	Polls	202.12	66.76	135.36
1937	Property	1,071.71	522.95	548.76
1938	Polls	677.63	503.42	174.21
1938	Property	2,953.09	1,675.85	1,277.24
1939	Polls	3,071.84	2,518.53	553.31
1939	Property	$17,730.09	15,801.68	1,928.41
		$26,568.17	$21,385.64	$5,182.53

DELINQUENT TAXES

1931

Pearl and May Hackett	$8.14

1932

Harry & Stella O'Donnell	$10.36

1933

Will H. Lincoln	$23.22

1933 Polls

Madeline Blakeney	$4.20
Mandy Royce	1.40
John Scales	4.20
	$9.80

1934

David Blakeney	$ .69
Will H. Lincoln	23.77
George Ovitt	5.62
Myrtie Paul	.99
	$31.07

1934 Polls

David Blakeney	$ .89
Madeline Blakeney	4.31
Orville Ladd	2.46
Edward Paul	.37
	$8.03

1935

David Blakeney	$1.48
George Griffin	2.15
Wm. F. Hathaway	.57
Persis Larrabee	3.58
Will H. Lincoln	23.88
Stella O'Donnell	1.43
George Ovitt	5.72
Myrtie Paul	3.14
	$41.95

1935 Polls

David Blakeney	$5.36
Madeline Blakeney	5.36
Emma Druge	4.25
Mildred Eastman	5.36
Bert E. Flanders	5.36
Jennie Green	3.92
Orville Ladd	5.36
John Larrabee	5.36
Guy O'Donnell	5.36
Stella O'Donnell	.95
Carrie M. Yeartaw	5.36
	$52.00

1936 Property

David Blakeney	$ .22
Harry Downing	33.97
Fred W. Driver	21.64
Claud DuPont	8.45
Joseph Dupras	1.60
Fred W. Eaton	45.63
C. B. Fletcher	19.72
George Griffin	1.91
Wm. F. Hathaway	48.97
Everett LaFrancis	8.38
Persis Larrabee	3.99
Will H. Lincoln	23.13
Stella O'Donnell	1.60
Kenneth O'Donnell	22.33
George Ovitt	6.38
Myrtie Paul	15.95
Collected since audit	8.95
	$272.82

1936 Polls

Rosaline Armington	$4.94
Hazel Bettis	4.79
David Blakeney	4.94
Madeline Blakeney	4.94
Lena Chamberlain	4.94
Ethelyn Day	4.94
Bernard Downing	4.94
Byron Downing	4.94
Lillian Downing	4.94
Emma Druge	4.94
Joseph Dupras	4.94
Mildred Eastman	4.94
Fred W. Eaton	2.98
Chas. B. Fletcher	3.78
Mayme G. Fletcher	4.94
Jennie Green	4.94
Orville Ladd	4.94
John Larrabee	4.94
Harry O'Donnell	2.44
Stella O'Donnell	4.94
Mandy Royce	4.94
Greta Waldo	4.94
Carrie M. Yeartaw	4.94
	$107.85

1937 Property

Robert M. Ainsworth	$43.77
Arthur Bearor	52.79
David Blakeney	1.85
Richard Blakey	.50
Harry Downing	26.66
Fred W. Driver	40.88
Claud DuPont	11.63
Fred W. Eaton	45.39
Chas. B. Fletcher	17.99
Frank M. Gilman	49.60
Charlie Gusha (Royal Moulton)	6.54
Wm. F. Hathaway	50.04
Norman H. Hill	21.10
Everett LaFrancis	17.51
Persis A. Larrabee	4.10
Will H. Lincoln	23.72
Raymond C. Moulton	.33
Electa M. Moulton	35.97
Stella B. O'Donnell	1.64
Kenneth O'Donnell	22.89
George A. Ovitt	6.54
Myrtie M. Paul	15.87
Wellington Est. Lumber Co. (Eva Scoville)	6.47
Collected since audit	44.98
	$548.76

1937 Polls

Vernon E. Armington	$5.77
Leonard A. Bannister	5.77
Donald J. Bean	5.77
Richard A. Bettis	2.42
Hazel G. Bettis	5.77
David L. Blakeney	5.77
Madeline A. Blakeney	5.77
Lewis Coburn	5.77
Ethelyn Day	5.77
G. Mildred Eastman	5.77
Fred W. Eaton	5.77
Chas. B. Fletcher	5.77
Mayme G. Fletcher	5.77
Charlie Gusha	5.77
John F. Larrabee	5.77
Ella M. Merchant	3.11
Harry R. O'Donnell	5.77
Stella B. O'Donnell	5.77
Edward G. Paul	5.77
George E. Rollins	5.77
Mandy Royce	5.77
Clarence G. Towne	2.89

Eugene H. Waldo	5.77
Greta I. Waldo	5.77
Carrie M. Yeartaw	5.77
	$135.36

1938 Property

Robert Ainsworth	$54.83
Maurice J. Batchelder	6.44
Arthur W. Bearor	64.56
Merritt N. Burwell	34.80
Manley Carpenter	1.06
Ernest G. & Mabel Cloud	74.99
Athol Coburn	27.10
Ralph Coburn	3.69
Fred W. & May Driver	42.83
Claud F. DuPont	1.04
Fred W. Eaton	49.08
Anna & Hazel D. Flanders	21.33
Chas. B. Rletcher	19.15
Flint Bros. Lumber Co.	167.56
Frank M. Gilman	62.64
Wm. F. Hathaway	53.59
Norman H. Hill	96.22
Thos. N. & Jessie D. Hill	34.30
Hazel D. Holmes	13.58
Wm. F. Hood estate	104.41
Peter Kuchensky	1.42
Everett G. LaFrancis	18.28
Persis A. Larrabee	4.35
Roswell Lincoln heirs	20.88
Will H. & Addie M. Lincoln	25.58
Ernest E. Luce	21.40
Ralph O. Lyon	5.31
George H. McCreedy	34.13
Raymond C. Moulton	13.92
Electa M. Moulton	38.29
Stella B. O'Donnell	1.75
Kenneth A. O'Donnell	30.28
George A. Ovitt	6.96
Myrtie M. Paul	19.90
Eva R. Scoville	10.97
Helena B. Scoville	3.00
Collected since audit	87.62
	$1,277.24

1938 Polls

Chas. R. Angell	$5.98
Leonard Bannister	5.98
Maurice Batchelder	5.98
Carolyn F. Batchelder	5.98
Clyde N. Beede	4.87
Sarah H. Beede	5.98
Elsie S. Bowen	5.98
Manley Carpenter	5.98
Florence M. Carpenter	5.98
Lewis Coburn	5.98
Louise H. Coburn	5.98
Ruth H. Dumont	5.98
Claude F. DuPont	5.98
Fred W. Eaton	5.98
Mary I. Grant	5.98
J. Burton Hill	5.98
Ella N. Hill	5.98
Norman H. Hill	2.98
Carol O. Hill	5.98
Hazel D. Holmes	2.23
John F. Larrabee	5.98
Fannie M. Libby	5.98
Nelson A. Lyford	2.67
Ralph Merchant	5.98
Stella B. O'Donnell	5.98
Edward G. Paul	5.98
Mandy Royce	5.98
George Rollins	5.98
Bessie Sherman	5.98
Carroll O. Slack	5.98
Clarence G. Towne	5.98
	$174.21

1939 Polls

Chas. R. Angell	$5.84
Leroy Armington	5.84
Rosaline B. Armington	5.84
Arthur W. Bearor	5.84
Blanche D. Bearor	5.84
Clyde N. Beede	5.84
Sarah N. Beede	5.84
Melvin T. Braman	5.84
Ruth Brennan	5.84
Manley Carpenter	5.84
Florence M. Carpenter	5.84
Athol W. Coburn	5.84
Beatrice M. Coburn	5.84
Anna S. Coburn	5.84
Carl M. Downing	5.84
Stanley Dumont	5.84
Fred W. Eaton	5.84
Mary I. Grant	5.84
Clarence L. Greene	5.84
Lillian G. Hayward	5.84
Arthur E. Hill	5.84
Katherine E. Hill	5.84
Julian N. Hill	5.84
J. Burton Hill	5.84
Ella N. Hill	5.84
Lloyd H. Hill	5.84
Norman H. Hill	5.84
Carol O. Hill	5.84
Thomas N. Hill	5.84
Jessie D. Hill	5.84
Hazel D. Holmes	5.84
Joseph E. Horton	5.84

Harriet E. Horton	5.84
Glenn E. Kennedy	5.84
Guy H. Ladd	5.84
Orville Ladd	5.84
John F. Larrabee	5.84
Fannie M. Libby	5.84
Nelson A. Lyford	5.84
Clyde N. Lyon	5.84
Lyla A. Lyon	5.84
Walter R. Lyon	5.84
Vera M. Lyon	5.84
Dwight N. McCullough	5.84
Lucy L. McCullough	5.84
Ralph S. Merchant	5.84
Ella M. Merchant	5.84
A. Paul Morey	5.84
Florence D. Morey	5.84
Raymond C. Moulton	5.84
Electa M. Moulton	5.84
Harry R. O'Donnell	5.84
Stella B. O'Donnell	5.84
Kenneth A. O'Donnell	5.84
Harlie H. Parker	5.84
Nellie E. Parker	5.84
Edward G. Paul	5.84
Winifred S. Paul	5.84
Elwin Pierce	5.84
Mrs. Elwin Pierce	5.84
Elmer D. Pratt	5.84
Olive I. Pratt	5.84
LaForest H. Priest	5.84
Leonard S. Priest	5.84
John A. Reed	5.84
William A. Reed	5.84
Cora A. Reed	5.84
George E. Rollins	5.84
Francis J. Scott	5.84
Bessie Sherman	5.84
Harold A. Smith	1.84
Florence Smith	5.84
Clarence G. Towne	5.84
Collected since audit	$130.99
	$553.31

1939 Property

Robert Ainsworth	$46.93
Clara D. Battey	86.62
Arthur W. Bearor	64.30
Merritt Burwell	33.40
Manley Carpenter	1.34
Mabel S. Cleaves	33.40
Ernest G. Cloud	60.12
Athol W. Coburn	27.37
Ralph H. Coburn	8.36
Harry O. Cole	14.41
Harry Daniels	.66
George Dickerman	15.04
Fred W. Driver	10.27
Nelson C. Dukette	4.84
Henry B. Dumont estate (By T. N. Hill)	15.04
Charles R. Durkee	28.06
Fred W. Eaton	37.82
Anna L. & Hazel Flanders	30.06
Chas. B. Fletcher	9.19
Flint Lumber Co.	90.18
Bessie T. S. Foster	10.02
Frank M. Gilman	60.12
Ben A. Goodrich	11.17
Wm. F. Hathaway	51.44
Arthur E. Hill	.84
Julian N. Hill	10.02
Norman H. Hill	81.66
Thomas N. Hill	53.78
Hazel D. Holmes	11.19
Wm. F. Hood estate	100.20
Clyde B. Hopkins	24.40
Joseph E. Horton	1.34
Harry Jones	34.24
Glenn Kennedy	2.51
Guy Ladd	3.34
Everett LaFrancis	16.70
Persis Larrabee	4.17
Roswell Lincoln heirs	20.04
Will H. Lincoln	23.38
Frank B. Lougee	3.34
Ernest E. Luce	64.80
Herbert Lyford	42.05
Ralph O. Lyon	14.02
George McCreedy	23.38
Raymond Moulton	50.10
Sarah M. Moxley (Frank Gilman)	42.59
Stella B. O'Donnell	3.34
Kenneth O'Donnell	21.72
George Ovitt	6.68
Harlie H. Parker	41.05
Myrtie Paul	18.70
Mary J. Rathburn heirs	6.68
John A. Reed	4.18
Eva R. Scoville	10.47
Homer L. Sherman	31.74
Harold A. Smith	5.85
Everett Spear	55.44
Harvey Spear	23.38
Leonard Thomas	7.52
Hugh Williams	26.72
Harry Young	.67
Collected since audit	286.02
	$1,928.41

I hereby swear and certify the foregoing list of delinquent taxes are correct according to my books.

C. C. LIESE,
First Constable and Tax Collector.

CHELSEA VITAL STATISTICS—1939

Births.

Button, Clayton Arthur, son of Arthur C. and Marion A. (Wight), Feb. 1.

Dupont, Sandra Jean, daughter of Albert E. and Ruth M. (Fletcher), May 9.

Grant, Gerald Wilson, son of Walter H. and Marion A. (Titus), June 13 (in Barre).

Hathaway, Francis William, son of William F. and Helen D. (Bevins), Jan. 14.

Hayward, Dorothy Helen, daughter of Harold W. and Marie R. (Brooks), March 5.

Horton, Lillian Celia, daughter of Joseph E. and Harriet E. (Parker), March 4.

Howard, Jocqueline Yoland, daughter of Roy D. and Vera (Cheerveniak), Aug. 30 (in Barre).

Kennedy, Beverly Adella, daughter of James E. and Gladys M. (Sanborn), March 15.

Lyford, Herbert John, son of Herbert G. and Gertrude N. (Doyle), June 28 (in Barre).

Lyon, Joann, daughter of Walter R. and Vera N. (Hill), May 16.

Melvin, Friend Robert, son of Friend N. W., and Winona R. (McAllister), May 31 (in Barre).

Nichols, Erwin Davison, son of E. Nelson and Jane (Chambers), Dec. 3 (in Barre).

Paul, John Edward, son of Edward G. and Winifred V. (Stone), Nov. 1.

Reed, Lois Helen, daughter of John A. and Marion J. (Greene), March 26.

Reed, Douglass Herbert, son of Herbert W. and Gladys E. (Driver), Aug. 24.

Sanborn, Edwin Glenn, son of Glenn H. and Dorothy M. (Root), Sept. 2.

Scott, Maud Estelle, daughter of Francis J. and Barbara M. (Towne), Jan. 1.

Sprague, Evelyn Fay, daughter of Lyman F. and Margaret A. (McCreedy), Feb. 15 (in Randolph).

Taplin, Beverly Elizabeth, daughter of Theo. G. and Elizabeth M. (Durkee), Feb. 7 (in Barre).

Whitney, Suzanne Louise, daughter of Merrill R. and Katherine S. (Ryder), Sept. 10 (in Barre).

Deaths.

Austin, Willis Albert, March 11, aged 4 months, 2 days.

Betts, Nelson Wier, Sept. 13, aged 52 years, 3 months, 22 days.

Bradshaw, Albert George, Dec. 13, aged 79 years, 6 months, 26 days (in Montpelier).

Bryant, Harry Fitts, Aug. 19, aged 69 years, 1 month, 24 days.

Carpenter, Marshall Alvah, Nov. 26, aged 77 years, 6 days (in Montpelier).

Coburn, Harold Guy, May 15, aged 33 years, 5 months, 9 days (in Barre Town).

Davis, Ida Maria, Nov. 26, aged 49 years, 9 months, 29 days.

Dupont, Albert Edward, March 28, aged 46 years, 11 months, 27 days.

Fitts, Amelia Chamberlain, April 25, aged 85 years, 2 days (in Concord, N. H.)

Greene, Jennie M., June 8, aged 54 years, 8 months, 29 days.

Hayward, Ann, March 11, aged 1 year, 5 months, 17 days (in Barre).

Hersey, Harvey, Oct. 28, aged 73 years, 3 months, 29 days.

Little, Emma Willard, Feb. 2, aged 53 years, 1 month, 6 days.

Lucas, Nellie Sarah, May 15, aged 68 years, 26 days.

Luce, Wilmarth H., Oct. 30, aged 73 years, 5 months, 20 days.

MacKeil, Lavena Maud, March 17, aged 40 years, 3 months, 13 days.

Moxley, Sarah Abbie, May 25, aged 60 years, 6 months, 7 days (in Randolph).

Sherman, Lewis A., April 26, aged 61 years, 4 months, 28 days (in Hartford).

Town, Herbert J., May 31, aged 59 years.

Marriages.

Feb. 8—Harold C. Luce of Chelsea and Edith N. Keyes of Brookfield.

Feb. 13—Forrest M. Sanborn of Chelsea and Elizabeth M. Packnick of New York City.

April 8—Charles R. Angell of Chelsea and Ida E. Durkee of Randolph.

May 26—Pasquale H. Morrell of Bethel and Muriel L. Heath of Chelsea.

June 25—Kenneth D. Hill and Mildred B. Carpenter, both of Chelsea.

June 30—Edgar R. Downing of Chelsea and Lillian B. Aiken of Cambridge.

July 22—James W. Robertson of Chelsea and Vivian I. Lord of Barre.

July 28—Melvin W. Hook of Barre and Dorothy L. Felch of Chelsea.

Aug. 5—Earl M. Russell of Royalton and Stella L. O'Donnell of Chelsea.

Aug. 19—Warren H. Mattoon and Anna M. Lyford, both of Chelsea.

Sept. 2—Nelson A. Lyford and Nina M. Downing, both of Chelsea.

Sept. 2—Reginald D. Avery of Chelsea and Miriam G. Meeker of Stafford Springs, Conn.

Sept. 16—Max D. Margulies of Pomona, N. Y., and Ruth M. Brennan of Chelsea.

Sept. 30—Kenneth H. Blaisdell of Chelsea and Irene M. Cady of Brookfield.

Oct. 28—Harold L. Woodbury of Berlin and Ola M. Braman of Chelsea.

Nov. 10—Charles D. Burgess of Chelsea and Vera A. Burnham of Marshfield.

Dec. 27—Reginald I. Barcomb of Randolph and Marion A. Luce of Chelsea.

WARNING

The legal voters of the Town and Town School District of Chelsea are hereby notified and warned to meet at the Town Hall in Chelsea on Tuesday, the 5th day of March, A. D. 1940, at 10:30 o'clock A. M. to act on the following articles:

1. To choose a moderator and town clerk.

2. To receive and act upon the reports of the several town officers.

3. To see if the town will authorize its selectmen to appoint a road commissioner, and if so, whether one or two shall be appointed.

4. To choose all necessary officers for the town and town school district for the ensuing term.

5. To raise money to pay the indebtedness of the town and current expenses for the ensuing year.

6. To see what amount of tax the town school district will vote for the maintenance of schools.

7. To see what amount of tax the town will vote for the maintenance of highways.

8. To see if the town will authorize its selectmen to borrow money from time to time when necessary to carry on the business of the town.

9. To see if the town will vote to place its tax bills in the hands of the Town Treasurer for collection.

10. To see if the town will authorize the selectmen to contract with Chelsea Fire District No. 1 for fire protection of buildings and other property of the town outside said Fire District and within the town for the year beginning April 1, 1940.

11. To see if the town will appropriate a sum of money for the support of the Chelsea Public Library, and if so, how much.

12. To see if the town will appropriate a sum of money for the observance of Memorial day, and if so, how much.

13. To see if the town will authorize the selectmen to expend a sum of money to induce a physician to locate or remain in town.

14. To see if the town will vote to buy a snow plow to attach to a truck.

15. To see if the town will vote to adopt daylight saving.

16. To see if the town will authorize the auditors of the town to employ the services of an accountant from the office of the Auditor of Accounts as provided for in No. 55 of the Acts of 1937 to conduct an audit of the accounts of the town.

17. To see if the town will vote to instruct the selectmen to pay to Dwight McCullough the sum of three hundred dollars in compromise settlement of claim presented by him for damages to truck at Moxley bridge.

18. To see if the town will authorize the selectmen to arrange for proper recognition of Vermont's Birthday Anniversary during the town meeting held on March 4, 1941.

19. To vote on these questions:

Shall licenses for the sale of malt and vinous beverages be granted in this town?

Shall spirituous liquors be sold in this town?

20. To transact any other proper business.

ELMER C. WOODWORTH,
E. HAROLD COLBY, Selectmen.
O. E. BURGESS,

Chelsea, Vt., Feb. 17, 1940.

86 Church St
Burlington, Vt.

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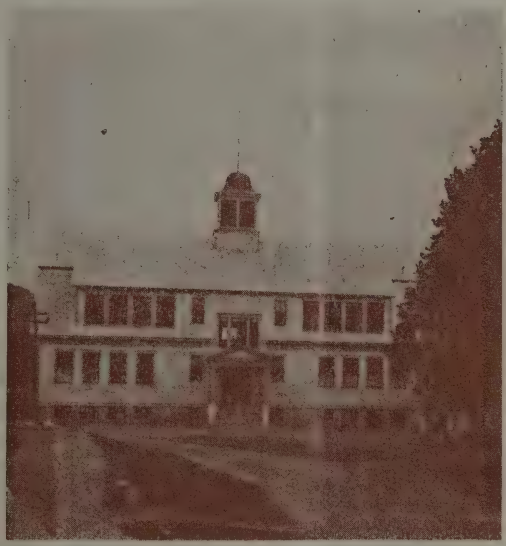
ANNUAL REPORT

Chelsea, Vermont

January 31, 1941



ANNUAL REPORT

Chelsea, Vt.

January 31, 1941

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BRING THIS REPORT TO TOWN MEETING

Chelsea Job Press, Printers, Chelsea, Vt.

Town Officers 1940-1941.

Moderator,		O. Fay Allen
Clerk,		J. M. Comstock
Selectmen,	E. Harold Colby,	Term expires 1941
	Oliver E. Burgess	Term expires 1942
	Fred B. Sanborn,	Term expires 1943
Treasurer,		J. M. Comstock
Overseer of Poor,		Charles F. Button
Road Commissioner,		George D. Lyford
Constable,		Chauncey C. Liese
Collector of Taxes,		Chauncey C. Liese
Listers,	Charles H. Baraw,	Term expires 1941
	Percy J. Heath,	Term expires 1942
	Angier M. J. Edwards,	Term expires 1943
Trustees of Public Money,	Vacancy	Term expires 1941
	Harold E. Walker,	Term expires 1942
	Frank W. Button,	Term expires 1943
School Directors,	F. Ray Keyser,	Term expires 1941
	Arline B. Titus,	Term expires 1942
	E. Ralph Walker,	Term expires 1943
Auditors,	Archie H. Bailey,	Term expires 1941
	O. F. Allen,	Term expires 1942
	Russell G. Corwin,	Term expires 1943
Trustees of Public Library,	O. Fay Allen, Jr.,	Term expires 1941
	M. S. Bicknell,	Term expires 1942
	J. M. Comstock,	Term expires 1943
	Mary A. Griffin,	Term expires 1944
	Nellie S. Hood,	Term expires 1945
Superintendent of Schools,		H. V. Wheelock
Clerk of School Board,		Arline B. Titus
Town Grand Jurors,		E. R. Walker & F. Ray Keyser
Town Agent,		O. Fay Allen, Jr.
Surveyor of Wood and Lumber,		William A. Reed
Fence Viewers,		Guy W. Bowin
		G. Warren Cross
		E. R. Walker
Weigher of Coal,		Henry F. Gates
Pound Keepers,		M. S. Bicknell
		Everett F. Spear
Supervisor Old Age Assistance		O. Fay Allen
Cemetery Commissioners,	Edward B. Hatch,	Term expires 1941
	Percy J. Heath,	Term expires 1942
	J. M. Comstock,	Term expires 1943
	C. N. Dearborn,	Term expires 1944
	S. C. Wilson,	Term expires 1945

TOWN OF CHELSEA, VT.

1940-1941.

Population, 1,007. Area, 23,818 acres. Altitude, 840 feet. Miles of highways, 92.90; of which 10 miles is State Highway.

Real and personal grand list	$5,338.13
Polls 531	531.00
Total grand list	$5,869.13

Basis of Grand List.

List value of real estate in town	$445,871.00
List value of personal property in town	95,292.00
List value of all taxable property in town	$541,163.00
List value of personal property offset	7,350.00
List value of property taxed	533,813.00
One per cent of list value of property taxed	5,338.13
Taxable polls, 531 at $1	531.00
Grand list of town	$5,869.13

Comparative Statement.

Grand List For Past Five Years.

1936	$5,920.60
1937	5,877.61
1938	5,913.72
1939	5,836.44
1940	5,869.13

Tax Rate For Past Five Years.

1936	$3.19
1937	3.27
1938	3.48
1939	3.34
1940	3.60

Total Taxes Raised.
School Tax Included.

Rate	Amount raised.
1936—$3.19 and $1.75 old age assistance	$19,861.46
1937—$3.27 and $2.50 old age assistance	20,567.28
1938—$3.48 and $2.50 old age assistance	21,911.20
1939—$3.34 and $2.50 old age assistance	18,320.21
1940—$3.60 and $2.50 old age assistance	22,450.10

FINANCIAL CONDITION.

School Account Indebtedness
As of June 30, 1940, end of school year.

Frank W. Button, 3 per cent demand note	$1,200.00
School Directors' orders outstanding	280.30
	$1,480.30
Less cash on hand	967.94
School indebtedness June 30, 1940	512.36

GENERAL OR TOWN ACCOUNT.

Assets.
(Real estate and personal property not included.)

Leased land rent (due and unpaid)	$191.64
Uncollected taxes	6,888.95
Balance on note signed by Maurice and Doris Kennedy secured by mortgage on Laird village place	210.00
Due from Clarence Seager for damage to Burbank bridge	75.00
On hand, sanding account	169.08
On hand, general account	3,419.83
Total assets	$10,954.50

Liabilities.

Borrowed money	$15,105.00
Outstanding orders, general account	480.78
Outstanding orders, sanding road account	26.35
Outstanding orders, snow road account	155.44
Outstanding orders, highway account	9.60

Money for which the town is liable only for the interest as long as conditions are complied with	5,476.55
Total liabilities	$21,253.72
Total assets	10,954.50
Indebtedness of town Feb. 1, 1941	$10,299.22
Indebtedness of town Feb. 1, 1940	8,790.54
Increase of town indebtedness	$1,508.68
Increase of school indebtedness	280.27
Total increase indebtedness	$1,788.95
School account indebtedness July 1, 1940	512.36
School account indebtedness July 1, 1939	232.09
Increase as shown above	$280.27

INVENTORY OF TOWN PROPERTY.

(Real estate listed as per listers' appraisal.)

Real estate—		
Laird farm	$1,000.00	
George farm	700.00	
A. E. Bacon place	390.00	
Garage	1,500.00	
Town forest	50.00	
Town hall	10,000.00	
Town barn	300.00	
North Common	200.00	
South Common	200.00	
Building lot in District No. 1	50.00	
Total		$14,390.00
Office equipment		200.00
Town hall equipment		200.00
Road machines, tools, etc.		325.00
Oil, grease, fuel, paint		77.50
4 cords of wood in garage @ $7.00		28.00
9 cords of wood in town hall @ $7.00		63.00
29 cords of wood at Laird farm @ 3½	$87.00	
15,000 feet spruce and fir logs	150.00	
4,000 feet hemlock logs	32.00	
		269.00

28 cedar posts @ 10c		2.80
750 feet planed boards		18.75
9,170 feet bridge plank		183.40
Cable for Grimes bridge		14.42
Repairs for road machine		128.70
Tractor and plow cost	$6,300.00	
Less four years' depreciation	4,300.00	
		2,000.00
New truck plow	$525.00	
Less depreciation	125.00	
		400.00
Total		$18,300.57

School Property.

School building in District No. 1	$1,000.00	
School building in District No. 2	4,000.00	
Gymnasium in District No. 2	500.00	
Athletic field in District No. 2	500.00	
School building in District No. 5	1,000.00	
School building in District No. 8	500.00	
School building in District No. 9	1,000.00	
School building in District No. 10	400.00	
		$8,900.00
Equipment, furniture, etc.		500.00
Equipment, books and supplies		500.00
Total		$9,900.00
Total valuation town property		$18,300.57
Total valuation school property		9,900.00
Total		$28,200.57

TREASURER'S REPORT

General or Town Account.

Receipts.

On hand Feb. 1, 1940, sanding road account		$209.07
From C. C. Liese, collector, delinquent	$2,171.47	
From C. C. Liese, collector, 1940		

list	9,885.90	
		12,057.37
From State Treasurer—		
Amount due Feb. 1, 1940	$5,816.25	
For town highway	5,802.90	
For bridges	1,372.22	
For state aid construction	1,247.58	
For resurfacing	209.91	
For winter roads	101.94	
For use of tractor	5.00	
		14,555.80
For dog licenses		288.35
Roberts lighting fund		60.00
From Laird farm, wood, lumber and hay	$609.16	
From U. S. Treasury Conservation	128.75	
		737.91
From M. F. Kennedy, payments on Laird village place		70.00
From rent of Town hall		87.25
From leased land rent		25.38
From City of Montpelier (Robert Broadwell)		24.15
From use of tractor on highway		539.59
From liquor license		25.00
From Town of Vershire, sale of road machine		125.00
From Town of Washington, use of snowplow		35.00
O. F. Allen, dynamite and fuse		2.00
W. E. Druge, lumber from George farm		1.00
Money borrowed		49,200.00
Total receipts.		$78,042.87

Disbursements.

Balance due Treasurer Feb. 1, 1940		$3,319.99
Selectmen's orders paid—		
For borrowed money	$45,400.00	
General account	10,859.91	
		56,259.91
Sanding roads, orders paid		333.45
Overseer's orders paid		2,678.61
Road Commissioner's orders paid		8,864.52
Special state work, orders paid		1,247.38
Snow roads, orders paid		1,919.18
Total disbursements.		$74,623.04

Bank balance	$3,244.83	
Cash	175.00	
		3,419.83
		$78,042.87

JOHN M. COMSTOCK, Treasurer.

Proof of Audit.

Orders paid by Town Treasurer, Jan. 31, 1940, to Jan. 21, 1941—		
Per Treasurer's Account & General Account	$56,259.91	
Sanding roads	1,919.18	
Snow roads	333.45	
		$58,512.54
Paid last year's orders		1,695.32
This year's orders paid		$56,817.22
This year's order outstanding		1,856.73
Orders drawn by selectmen.		$58,673.95
Overseer's orders paid as per Treasurer's account		$2,678.61
Last year's orders paid		77.79
Orders drawn by overseer, 1940.		$2,600.82
Highway orders paid as per Treasurer's account		$8,864.52
Last year's orders paid		
		$8,864.52
This year's order outstanding		9.60
Orders drawn by Road Commissioner.		$8,874.12

GENERAL ACCOUNT

Funds Raised or Received.

Town tax, 170 cents	$9,977.52
Town tax, 5c for sanding	293.46
County tax, 2c	117.38

Old age assistance tax (531 polls at $2.50)	1,327.50
State Treasurer, for winter roads	101.94
State Treasurer, for bridge work	1,372.22
State Treasurer, for use of tractor	5.00
Received payment on Laird village place	70.00
Dog licenses	288.35
Roberts lighting fund	60.00
Wood, lumber and hay sold from Laird farm	609.16
Agriculture conservation (Laird farm)	128.75
Lumber sold from George farm	1.00
Rent of Town hall	87.25
Lease land rent	25.38
City of Montpelier	24.15
Liquor license	25.00
Town of Vershire, sale of road machine	125.00
Town of Washington, use of snowplow	35.00
Use of tractor on highway	539.59
Balance in state aid work account, transferred to general account	.20
	$15,213.85

Money Expended.

Orders drawn by selectmen, per summary, exclusive of money borrowed	$13,473.95
Balance of overseer's account, transferred to general account	2,654.46
Total money expended.	$16,128.41
Total money available	15,213.85
Selectmen's overdraft.	$914.56
Plus overdraft in highway account, transferred to general account.	795.41
Total overdraft.	$1,709.97

Selectmen's Orders Outstanding Feb. 1, 1941.

Non-Interest Bearing—General Account.

1940.	No.		
Jan. 27	934	Ethel Wellington	$5.84
1941.	No.		
Jan. 25	312	F. E. Hood	9.15
	316	C. V. Public Service Co.	36.42
30	323	E. H. Colby	75.00

	327	J. M. Comstock	126.28
31	328	J. M. Comstock	210.06
	329	Frank Button	9.00
	330	P. J. Heath	9.00
			$480.78

Interest Bearing Orders.

1941	No.		
May 27	39	Charles E. and Mary L. Taplin (3 per cent)	$1,200.00
1938	No.		
April 11	221	F. E. and Nellie S. Hood (3 per cent)	1,000.00
1936.	No.		
June 1	346	Frank W. Button	1,500.00
17	361	Frank W. Button	200.00
1934	No.		
Mar. 8	746	John M. Comstock	800.00
1932.	No.		
April 1	532	F. M. Gates (trustee)	135.00
	534	F. M. Gates (trustee)	135.00
	535	F. M. Gates (trustee)	135.00
	597	F. E. and Nellie S. Hood	1,000.00
	1	Frank W. Button	1,000.00
1940.			
Dec. 26	(Note)	Nat. White River Bank (4 per cent)	2,000.00
	(Note)	Nat. White River Bank (4 per cent)	3,000.00
21	(Note)	Nat. White River Bank (4 per cent)	3,000.00
			$15,105.00

Sanding Road Account.

1940.	No.		
Dec. 28	48	Gerald Slack	$1.35
1941	No.		
Jan. 31	55	Guy Moxley	25.00
			$26.35

Snow Roads.

1941.	No.		
Jan. 25	81	Ernest Royce	$8.93
	82	F. A. Slayton	35.64
	83	Arlen Equipment Corp.	30.03
	85	A. M. Flanders	50.81
30	87	Reynolds & Son, Inc.	9.65
	88	Harry Slack	2.00
31	90	Gordon Heath	10.80
	91	Henry Gates	7.58
			$155.44

Total Outstanding Orders.

General account	$480.78
Sanding roads account	26.35
Snow roads account	155.44
	$662.57
Interest bearing orders and notes	15,105.00
Total outstanding orders and notes	$15,767.57

Summary of Orders Drawn By Selectmen.

E. H. Colby, Chairman.

General—		
Laird farm account	$884.35	
Town hall	454.88	
Lougee bridge	1,732.48	
Bridges	868.56	
Town officers	736.61	
Streets and commons	507.59	
Interest paid	784.45	
Tractor expense	231.37	
Taxes	2,138.51	
Damage done by dogs	49.00	
Appropriations	955.21	
Elections	61.15	
Miscellaneous	1,701.90	
		$11,106.06
Sanding roads		359.80
Snow roads		2,008.09
		$13,473.95
For money borrowed		45,200.00
Total orders drawn		$58,673.95

Laird Farm Account.

Roy Marshall, skidding logs	$19.50
Edgar Downing, cutting wood and logs	68.65
Lewis Austin, cutting wood and logs	19.50
Clyde Lyon, cutting wood and logs	152.17
Byron Downing, cutting wood and skidding wood and logs	82.17
E. C. Woodworth, measuring wood and logs	10.50
W. A. Reed, cutting wood and logs	23.15
O. A. Taylor, cutting wood	18.50
Guy Ladd, hauling and sawing logs	66.50
N. H. Hill, hauling wood	8.00
W. E. Burbank, renewal of fire insurance policy	3.00
State of Vermont, seedling trees	45.00
George Hayward, labor on wood	5.10
Herbert Lyford, hauling, sawing wood, skidding logs	102.65
Carl Downing, labor on wood	21.50
Nelson Gage, express on trees	1.95
Nelson Lyford, fixing fence and skidding logs	5.50
Gerald Slack, setting out trees	4.05
Fred Sanborn, measuring wood and logs, setting out trees	19.78
C. C. Liese, taxes of N. H. Hill	2.50
C. C. Liese, taxes of Herbert Lyford	6.10
E. H. Colby, feed for cattle, getting out wood, hauling wood and express on trees	14.29
C. B. Fletcher, fixing fence	3.00
A. C. Coburn, setting out trees	3.00
Mark Dunbar, cutting logs	26.40
Fred Sanborn, trucking, sawing, planing lumber	68.81
Alfred George, cutting logs	61.65
Fred Lyon, setting out trees	1.35
O. E. Burgess, setting out trees, cutting lumber and posts	15.90
Walter Druge, skidding logs	1.20
Robbins & Robbins, merchandise	2.98
Total	$884.35

Town Hall.

Merle G. Colby, janitor service	62.00
Electric lights	44.06

H. W. Ashline, thawing water	5.00
R. A. Larabee, merchandise	2.94
Wallace Burridge, tuning pianos	6.00
Ralph Merchant, piling wood, mowing lawn	3.75
E. H. Colby, grass seed and fertilizer for lawn	2.79
Allen & Underhill, lamps	2.41
A. F. Sanborn, labor and material	13.45
Barre Slate Co., work and material on roof	122.60
F. R. and E. L. Keyser, water rent	12.00
O. E. Burgess, money paid out and labor	6.85
F. E. Hood, janitor service	36.90
Fred Sanborn, hauling wood	22.00
Robbins & Robbins, merchandise	3.43
Sprague & Keyser, insurance premium	41.60
E. E. Hatch, insurance premium	13.20
Allen & Underhill, insurance premium	41.60
Kennedy's Garage, sawing wood	9.60
Alfred George, handling wood	1.20
A. H. Bailey, floor wax	1.50
Total	$454.88

Lougee Bridge.

(State Aid and WPA.)

Earl Whitney, foreman	219.00
Caselini-Venable Corp., form wire and sheet cork	20.35
Orange Taylor, hauling stone, labor, self and truck	228.12
Dwight McCullough, hauling stone and labor	64.62
E. H. Colby, hauling WPA cement, moving shack, etc.	46.50
Reynolds & Son, polishing brick and brushes	3.60
J. T. Ryerson & Son, reinforcing steel	167.28
E. H. Colby, cement, kerosene, gas, etc.	235.13
Ernest Royce, labor	5.61
Lewis Austin, labor	2.64
Eugene Kennedy, labor	2.64
Gerald Slack, labor	16.17
Glenn Kennedy, labor	7.26
A. C. Coburn, labor and tending lights	75.40
Maurice Kennedy, labor	8.58
C. B. Croft, nails and wire screen	12.23

Warren Mattoon, labor	2.97
Vermont Maple Products Co., moulding and re-inforcing steel	4.90
Frank Lougee, labor with team	45.00
Earl Whitney, rent of small tools, Tel. calls, material	20.50
E. L. Knight, rent of mixer, vibrator, pump and plywood	97.40
Frank Lougee, dirt	3.60
George Lyford, labor	28.00
Walter Grant, labor with truck	79.45
Harold Luce, labor	8.09
Fred Sanborn, lumber	125.80
Casellini-Venable Corp., cable and fittings	58.63
Robbins & Robbins, merchandise	1.20
Guy Moxley, gravel	39.00
Mrs. Harley Sutton, toll	3.95
State of Vermont, crushed stone	94.50
J. M. Comstock, Treas., use of town tractor	3.75
Total	$1,732.48
Orders drawn for Lougee bridge	$1,732.48
Received from state	1,372.22
Cost to town	$360.26

There was also furnished by WPA 208 bags of cement and $629.84 in labor.

Bridges.

Moxley Bridge.

Gerald Slack, labor	$1.00
Harold Hill, labor	1.17
	$2.17

Allen Bridge.

Everett LaFrancis, labor	$14.85
O. A. Taylor, labor with truck	16.50
E. H. Colby, cement, kerosene	9.50
Fred Sanborn, self, man and truck	54.32
Durkee's Garage, cutting girders	7.00

C. B. Croft, hardware and spikes	2.99
	$105.16

Town Farm Bridge.

Gerald Slack, labor	$48.15
Allen Dupras, labor	30.75
Harold Luce, labor	41.85
F. Neal Dodge, labor	44.55
Orange Taylor, self and truck	85.80
Fred Sanborn, self, man and truck	81.39
E. H. Colby, cement, gas, oil, labor with truck	112.34
Lowell McLeod, reinforcing steel	11.39
Durkee's Garage, cutting girders	4.00
Button's Store, spikes	5.58
State of Vermont, crushed stone	29.25
	$495.05

Miscellaneous Bridge Work.

R. A. Larabee, merchandise, Old Cemetery bridge	$2.10
A. F. Sanborn, labor on guard rail, Bacon bridge	1.75
Fred Sanborn, self, man and truck, Lucas bridge	5.88
L. N. Lucas, work on irons for railings	1.00
Arthur Braman, bridge plank	176.22
O. E. Burgess, planking bridges, fixing and painting railings	15.95
Vermont Explosives Co., dynamite	12.00
Cesellini-Venable Corp., cable for Grimes bridge	14.42
Robbins & Robbins, merchandise	.70
Orange County Branch Bank, check to Brown Fence & Wire Co., creosote paint	11.16
State of Vermont, old girders from Buck bridge	25.00
	$266.18

Summary of Bridges.

Lougee bridge (state aid and WPA)		$1,732.48
Town bridges—		
Moxley bridge	2.17	
Allen bridge	105.16	

Town Farm bridge	495.05	
Miscellaneous bridge work	266.18	
		868.53
Total		$2,601.04
Town bridges—		
Labor	457.91	
Material	410.65	
		$868.56

Town Officers.

C. C. Liese, collector of taxes	$199.63
A. H. Bailey, auditor	37.50
R. G. Corwin, auditor	37.50
O. F. Allen, auditor	32.50
Angier Edwards, lister	30.00
C. H. Baraw, lister	30.00
P. J. Heath, lister	30.00
J. M. Comstock, lister	11.20
Dr. O. W. Hodgdon, health officer	47.00
Fred Sanborn, services as selectman	15.00
O. E. Burgess, services as selectman	15.00
E. H. Colby, services as chairman of selectmen	75.00
Charles Button, services as overseer	50.00
J. M. Comstock, services as town clerk and treasurer	126.28
	$736.61

Streets and Commons.

Electric lights, streets and bridges	$373.20
P. J. Heath, plowing sidewalks	30.00
Ralph Merchant, mowing commons, raking leaves	27.42
C. C. Liese, taxes of Ralph Merchant	7.83
M. L. Hayward, sharpening lawn mower and work on Buck bridge lights	8.04
E. H. Colby, grass seed and fertilizer for commons	4.90
W. N. Hodgdon, mowing commons	16.80
C. B. Croft, merchandise	.95
Allen & Underhill, material for bridge lights	4.46
Ellsworth Hodgdon, mowing commons	4.55
R. A. Larabee, rake and kerosene	1.64

State of Vermont, stop signs		9.70
O. E. Burgess, cleaning commons and cash paid out		13.30
Warren Mattoon, self and truck hauling leaves		4.80
		$507.59

Money Borrowed.

Orange County Branch Bank	$44,000.00
Charles E. or Mary L. Taplin	1,200.00
	$45,200.00

Interest Paid.

Orange County Branch Bank	$336.44
F. M. Gates, trustee for Ashley children	12.15
Chas. E. or Mary L. Taplin	51.80
Frank Button	81.00
J. M. Comstock	24.00
F. E. and N. S. Hood	60.00
J. M. Comstock, interest on Highland cemetery fund	210.06
Frank Button, interest on West Hill cemetery fund	9.00
	$784.45

Tractor Expense.

Electric lights		$12.00
Allen & Underhill, fire insurance on tractor and plow		34.50
Gerald Slack, labor		9.60
Forrest Sanborn, labor		6.80
M. L. Hayward, labor		4.00
P. I. Perkins Co.—		
Labor	$15.62	
Material	5.29	
		20.91
Southwestern Petroleum Co., oil		61.51
E. H. Colby, Prestone, gas and grease		7.46
C. B. Croft, merchandise		2.45
F. A. Slayton, fuel and oil		71.69
O. E. Burgess, express on parts		.45
		$231.37

Summary Tractor Expense.

Labor		$36.02
Material—		
Electric lights, garage	$12.00	
Fire insurance on tractor and plow	34.50	
Repairs	8.19	
Fuel, oil and grease	140.66	
		195.35
Totals		$231.37

Taxes.

C. C. Liese, fire district tax, garage and Gustin lot	$1.98
H. N. Mattison, county tax	116.73
T. H. Cave, state treasurer, old age assistance	1,197.00
T. H. Cave, state treasurer, highway tax	674.67
C. C. Liese, (town property)	148.13
Total	$2,138.51

Damage Done By Dogs.

William Boyd, sheep	$6.00
H. W. Burbank, sheep	42.00
W. E. Burbank, appraising damage	1.00
Total	$49.00

Appropriations.

W. A. Reed, Memorial day	$50.00
Dr. O. H. Hodgdon	500.00
J. M. Comstock, for library	150.00
Lyman Burbank, support of Farm Bureau	155.21
Chelsea Fire District No. 1, fire protection	100.00
Total	$955.21

Elections.

Allen & Underhill, printing checklists and ballots	$27.15
C. C. Liese, constable, presiding at elections, putting up booths	10.00
A. H. Bailey, ballot clerk, primary and general elections	4.00
L. L. Salter, ballot clerk, primary and general elections	4.00

H. O. Cole, ballot clerk, primary election	2.00
Walter Grant, ballot clerk, general election	2.00
Ralph Coburn, ballot clerk, primary and general elections	4.00
Mrs. Alice Walker, assisting clerk at primary and general elections	4.00
Mrs. May Driver, assisting clerk at primary and general elections	4.00
Total	$61.15

Miscellaneous.

N. E. Tel & Tel. Co.	$41.35
Dow Mfg. Co., dog tags	5.00
Allen & Underhill, treasurer's cash books, lamps, printing, and use of adding machines	58.68
Allen & Underhill, printing town reports	114.60
E. C. Woodworth, postage	1.42
C. C. Liese, court account of Dwight McCullough	23.43
Dwight McCullough, damage voted at town meeting	276.57
J. M. Comstock, postage on town reports	3.82
Allen & Underhill, bond for road commissioner	20.00
Forrest Sanborn, damage to car by snow plow	11.15
Alice Walker, ministerial money	19.50
Fred Sanborn, cemeteries, self, man, truck, sawing and planing	39.65
Elwin Kendall, labor, Old Cemetery	2.55
Orange County Branch Bank, checks to Brown Fence & Wire Co., paint for cemetery fences	65.72
Hazel Flanders, treasurer, care of town clock (2 years)	48.00
Hazel Flanders, treasurer, ministerial money (2 years)	78.00
Joseph Horton, labor at Allen cemetery	7.80
Mark Dunbar, labor at Laird cemetery	5.10
E. H. Colby, cash paid, freight on paint for cemetery fences	.90
J. M. Comstock, making out tax book	15.00
F. D. Parkhurst, painting cemetery fences	12.60

R. A. Larabee, nails for cemetery fences	4.02
Farmers' Co-op. Fire Ins. Co., insurance on Laird, George and Bacon property	9.60
Robert Coburn, labor, Wiggin cemetery	1.50
H. W. Burbank, use of water tub	2.00
O. E. Burgess, cleaning old town barn, paint and labor on ballot boxes	6.90
O. E. Burgess, repairing and painting cemetery fences	63.73
Frank Lougee, Lincoln cemetery, mowing and straightening stones	3.50
C. C. Liese, postage	3.65
W. H. Beckwith, postage	2.51
Casellini-Venable Corp., truck plow	525.00
Robbins & Robbins, merchandise for Laird cemetery	.73
W. E. Burbank, new insurance policy on Bacon place	3.50
C. C. Liese, taxes abated by Board of Civil Authority	185.67
J. M. Comstock, amount paid doctors reporting births and deaths	14.75
Wilson & Keyser, legal services	24.00
Total	$1,701.90

Sanding Roads.

George Lyford, labor	$64.40
Gerald Slack, labor	37.80
Walter Grant, self and truck and use of truck	121.90
C. C. Liese, collector, taxes of Geo. Lyford	.70
Allen & Underhill, 1 order book	.75
Warren Mattison, labor	3.00
E. D. Pratt, labor	.90
E. H. Colby, sacking and hauling salt	12.25
Ernest Royce, labor	32.10
International Salt Co., bulk salt	38.80
A. P. Morey, labor	2.10
A. C. Coburn, labor	2.70
O. A. Taylor, self and truck	15.00
Victor Austin, labor	2.40
Guy Moxley, sand	25.00
Total	$359.80

Snow Roads.

P. I. Perkins Co., repairs for tractor and plow	$112.97
A. M. Flanders, welding snow plow, sharpening grousers	124.86
F. A. Slayton, fuel and oil	144.37
Hathorn's Automotive Service, repairing plow blades	.75
George Lyford, labor	190.03
Gordon Heath, labor	84.40
C. C. Liese, collector of taxes, George Lyford	3.70
C. C. Liese, collector of taxes, J. E. Horton	1.26
C. C. Liese, collector of taxes, Guy Ladd	4.00
Gerald Slack, labor	151.20
Ernest Royce, labor	119.43
Harry Slack, breaking roads	5.00
Forrest Sanborn, labor	73.95
C. B. Croft, merchandise for snow plow	1.54
J. M. Comstock, lease land rent, George Lyford	3.60
A. C. Coburn, delivering oil and repairs, shoveling	26.00
C. E. Flanders, cutting edges and nose for plow	28.26
J. E. Horton, shoveling snow	30.54
Neal Felch, shoveling snow	15.00
Walter Grant, use of truck, thawing culverts, putting up snow fence	62.35
Charles Horton, shoveling snow	26.10
Allen & Underhill, 1 order book for snow roads	.75
M. L. Hayward, labor, material, trip to Barre, money paid out, parts, plow	68.95
Warren Mattoon, shoveling snow	2.55
George Hayward, shoveling snow	3.60
John Hayward, shoveling snow	2.70
Lewis Coburn, shoveling snow	3.60
Harold Hayward, shoveling snow	7.50
A. E. O'Donnell, shoveling snow	3.60
Kenneth O'Donnell, shoveling snow	7.20
Fred Sanborn, labor, cash paid out	9.90
Reynolds & Son, wire rope	21.29
Purl McKeil, jr., shoveling snow	.60
Raymond Doyle, freight on tractor grousers	8.23
Nelson Dukette, shoveling snow	8.40
P. D. Sargent, man and truck thawing cul-	

verts	18.00
P. I. Perkins Co., tractor grousers	154.65
Ray Thorne, breaking winter road	6.40
Earle Thorne, breaking winter road	7.80
Ira Preston, shoveling snow	3.90
Elmer Woodworth, shoveling snow	3.30
Alton Felch, shoveling snow	2.40
Harry Cole, scraping road	4.50
E. H. Colby, cash paid out, shovels, oil, battery	13.25
A. F. Sanborn, repairs, snow plow, thawing outfit	3.60
Dwight McCullough, plowing snow	299.26
Casellini-Venable Corp., 700 feet snow fence	84.00
Casellini-Venable Corp., repairs truck plow	6.34
A. H. Magalsky, repairing truck plow	2.00
Kennedy's Garage, repairs	2.90
Arlen Equipment Corp., kerosene torch	30.03
Henry Gates, gas and oil	7.58
	$2,008.09

Snow Roads—Summary of Expense.

Labor plowing		$570.61
Tractor expense—		
Fuel	$151.95	
Grousers and freight	162.88	
Repairs	34.82	
Labor	98.70	
		448.35
Plow expense—		
Welding	$124.86	
Cutting edges and wire rope	78.05	
Repairs	24.95	
Labor	57.49	
		285.35
Labor shoveling, thawing culverts, etc.		273.80
Snow fence, etc.		121.53
Truck plow—		
Repairs	$9.19	
Operating plow	299.26	
		308.45
Total.		$2,008.09

The Board of Selectmen submit the following report for the year ending January 31, 1941.

Laird Farm: Through the cooperation of the Agricultural Conservation program we have set out 9,000 young trees at a cost for trees and labor of about $65. For this practice and cleaning up hurricane timber we have received from the government $128.75.

We recommend that this program be continued.

We believe, that by giving proper credit for wood, lumber and plank used for town purposes in addition to that sold, that this place can be made self supporting as well as giving needed employment.

Town Hall: A thorough inspection of the roof disclosed that the valley over the Selectmen's room was leaking and timbers starting to decay. The valley has been re-laid with new copper flashing and other minor leaks repaired at a cost of $122.60.

Lougee Bridge: The Lougee bridge, so-called, has been replaced by a 10x10 box culvert of cement and reinforcing steel construction. The intersection with Carpenter road has been improved.

This at a net cost to the town of $360.26. We recommend that the building of a state-aid bridge with the state sharing four-fifths of the cost be continued.

Town Bridges: The Allen bridge has been widened, log stringers replaced with steel girders and tar and plank floor put on at a cost of $105.16. The Town Farm bridge which had not been properly fixed since the flood of 1927 has been rebuilt with cement abutments, steel girders and tar and 2x4 floor partly salvaged from old Lougee bridge at cost of $495.05. The Boyd bridge, which needed rebuilding, has been replaced by the Road Commissioner with a six-foot steel arch. Several other bridges have been replanked, railings fixed and painted. We do not anticipate any expensive bridge work for the coming year.

Town officers: The total of town officers salaries looks large. We hesitate to recommend an increase but every ex-officer realizes they are woefully underpaid for the time and effort demanded of them by the increasing problems of town management.

Streets and Commons: A contract has been made with the Central Vermont Public Service corporation to furnish electricity and lamps for street lights and both bridges at an annual cost of $375.00. We believe

this is a small saving to the town over previous agreement.

Commons have been kept mowed and attractive which has brought forth favorable comments from many out-of-town visitors and some local residents. We wish to thank the members of the American Legion for labor contributed to trim and gravel walks in Commons. The intersection at Court House bridge and Jail street has been improved at very small expense.

Interest Paid: This is money wasted. Delinquent taxes, if collected and applied on indebtedness would reduce this cost $200.00

Tractor Expense: We know of no big expense. Possibly new piston rings during summer so that motor will be "run in" before heavy winter work. Wider roads, elimination of banks and trees would result in better winter roads and less welding on plow.

Taxes: These are mostly assessed by the county and state. The amount remains fairly constant.

Appropriations: Each $100 appropriated requires about one and three-fourths cents tax rate.

Miscellaneous: Included in this is about $200 spent in rebuilding, repairing and painting cemetery fences using lumber from Laird farm. We consider this a worthy project which has been somewhat neglected in time past. There are a few minor repairs to complete the coming year.

Other large items are damages, $311.15, one year's care of town clock and ministerial money, $63, and truck plow $525, totaling $1,088. Our miscellaneous expenses should be reduced about this amount the coming year.

Sanding Roads: It appears to be necessary to continue this practice under present day conditions.

Snow Roads: The heavy snows of late last winter and light but frequent plowings of this winter resulted in a heavy expense, more than the average. We regret the overdraft in our department but feel the voters have received a dollar value for every dollar spent. The overdraft in highway department is partly due to the destruction of the small bridge near John Burbank's by an overloaded truck late in the fall. This was replaced by a steel arch and action taken against the

truck owner. Another practice which costs money is drawing gravel in the spring to maintain travel. The worth of this is for the taxpayers to decide.

We submit the following budget for the coming year:

Town hall	$400.00
State aid bridge	400.00
Town bridges	400.00
Town officers	800.00
Streets and Commons	500.00
Interest	700.00
Tractor expense	300.00
Taxes (exclusive of old age assistance which is provided for by polls)	1,200.00
Appropriations as voted—	
Miscellaneous	1,000.00
Sanding roads	300.00
Snow roads	1,500.00
Welfare department	2,500.00
Total	$10,000.00

Based on an estimated grand list of $5,800.00 a town tax of $1.75 should be raised which includes a tax of 45c to cover welfare department.

E. H. COLBY,
O. E. BURGESS,
FRED B. SANBORN, Selectmen.

HIGHWAY DEPARTMENT

George D. Lyford, Road Commissioner.

Auditors' Account—Money Available.

Town tax of 35 cents	$2,054.30
Received of state treasurer for unselected work	5,802.90
Received of state treasurer for resurfacing	209.91
Material sold	2.00
Total	$8,069.11

Money Expended.

For general highway work	$2,754.81
For unselected work	5,804.45

For resurfacing	314.86
Total	$8,874.12
Money expended	8,874.12
Money available	8,069.11
Account overdrawn	$805.01

The overdraft is partially accounted for by the expense of rebuilding the Burbank brdige at a cost of about $200 and the expenditure of $128.70 for road machine parts which as yet have not been used.

Outstanding order—

Jan. 30, 1941—Dan Densmore $9.60.

Wages Paid in Highway Department.

Road commissioner—$3.60 for nine-hour day.
Laborers—$2.70 for nine-hour day.
Man and team—$5.40 for nine-hour day.
Man and truck—50 cents per yard hour.

Comparative Table.

Expended on highways, town roads.

1936	$5,226.41
1937	8,461.39
1938	7,567.81
1939	6,912.53
1940	8,874.12

General Highway—1940.

Orders Drawn by Geo. D. Lyford, Road Commissioner.

A. W. Bearor, labor	$21.00
Dwight McCullough, labor	5.40
Fred Lyon, labor	24.30
Donald Ramsey, labor	8.70
Raymond Kennedy, labor with team	19.20
A. Edwards, labor with team	29.00
E. F. Kendall, labor	7.80
A. E. Felch, labor with team	14.40
Ed. Paul, labor with team	17.11
M. F. Bicknell, labor	6.90

G. L. Slack, labor		85.56
Glenn Kennedy, labor		1.35
Willis Austin, labor		38.25
Roger Gilman, labor		5.40
Aaron Preston, labor with team		10.05
L. C. Smith, labor		3.00
Orange Taylor, labor with truck		54.00
Clayton Woodworth, labor		11.10
Kenneth O'Donnell, labor		14.24
Walter Druge, labor with team		58.65
Walter Grant, labor with truck		410.25
George D. Lyford, labor		285.15
C. C. Liese, taxes—		
Ernest Luce	$18.18	
Everett LaFrancis	4.32	
Nelson Lyford	4.56	
J. E. Horton	9.16	
Athol Coburn	9.18	
Ed. Paul	2.04	
George Hayward	6.31	
		53.75
Harry Cole, labor with team		23.25
Herbert Lyford, labor with team		44.40
Warren Mattoon, labor		121.80
J. E. Horton, labor		36.14
E. H. Kennedy, jr., labor		2.70
Ernest Luce, labor with team		93.21
Nelson Lyford, labor		32.34
Byron Downing, labor		38.85
Earl Thorne, labor		5.15
George Hayward, labor		44.04
Everett LaFrancis, labor		17.28
James Druge, labor		5.10
F. B. Sanborn, labor and lumber		23.28
Casper Lyford, labor		1.80
George M. Taylor, labor with team		12.90
Herbert Reed, labor		13.80
P. D. Sargent, labor with truck		116.45
Ed. Downing, labor		27.00
R. Chaplin, labor		10.80
A. F. Sanborn, labor		2.05
Ernest Royce, labor		23.10
M. F. Kennedy, labor		25.55

Victor Austin, labor		54.45
A. C. Coburn, labor		7.70
Mark Dunbar, labor		26.70
Frank Gates, labor		12.25
H. W. Hayward, labor		3.00
Francis Scott, labor		1.35
M. F. Colby, labor		3.00
Athol Coburn, labor		40.77
Archie Duprey, labor		2.00
Dan Densmore, labor		9.60
C. C. Liese, taxes—		
Clyde Hopkin	$1.20	
Kenneth O'Donnell	3.66	
Ernest Luce	1.26	
G. L. Slack	3.24	
Ed. Paul	1.85	
		11 21
Chelsea Job Press, books		3.20
L. N. Lucas, blacksmithing		20.25
E. H. Colby, cement and shovels		15.00
C. E. Flanders, arch culvert		108.98
Earl Durkee, welding		3.00
A. M. Flanders, welding		4.75
L. H. Paine, shovels and bolts		5.03
Guy Moxley, gravel		52.40
William Boyd, handles		1.00
Vermont Explosive Co., dynamite and caps		8.25
C. B. Croft, hardware		14.66
Harley Ackerman, gravel		1.00
Vt. Road Equipment Co., part for grader		128.70
Mrs. Nellie R. Flint, gravel		1.20
Use of town tractor		309.81
Total		$2,754.81

Unselected Highway.

Byron Downing, labor	$159.30
Edger Downing, labor	63.75
Lewis Austin, labor	124.20
Victor Austin, labor	130.95
Glenn Kennedy, labor	148.99
George Hayward, labor	166.49
Walter Grant, labor with truck	1,070.00
George D. Lyford, labor	307.80

Use of town tractor		216.70
Herbert Reed, labor		75.99
Herbert Lyford, labor		12.96
Pember Morrill, labor with team		4.80
Orange Taylor, labor with truck		418.15
E. H. Kennedy, jr., labor		18.90
L. H. Sargent, labor		9.60
Gorden Heath, labor		9.00
M. F. Kennedy, labor		184.95
Ernest Royce, labor		136.20
Carl Downing, labor		71.95
Clifford Sweet, labor		4.05
William Loyd, labor		1.50
Nelson Lyford, labor		2.16
Fred Lyon, labor		2.70
H. C. Luce, labor		13.50
J. E. Horton, labor		6.66
Warren Mattoon, labor		24.30
F. B. Sanborn, labor with truck		7.10
A. C. Coburn, labor		45.90
L. D. Roberts, labor with truck		141.00
R. Chaplin, labor		27.00
P. D. Sargent, labor with truck		325.20
Harold Smith, labor with team		13.50
G. L. Slack, labor		116.05
Willis Austin, labor		33.48
Walter Lyon, labor		21.84
Ralph Lyon, labor		11.88
Dalais Parkhurst, labor		5.40
Clyde Lyon, labor with team		46.80
C. C. Liese, taxes—		
Nelson Lyford	$.54	
J. E. Horton	.80	
Herbert Lyford	3.24	
Herbert Reed	3.46	
Carl Downing	3.35	
George Hayward	6.91	
Walter Lyon	5.46	
G. L. Slack	3.35	
Willis Austin	8.37	
Ralph Lyon	2.97	
Glenn Kennedy	15.71	
		54.20

Penn Culverts, culverts		443.62
F. M. Lawson, culverts		77.50
Mrs. Harley Sutton, toll		8.63
E. H. Colby, labor with truck and cement		26.75
Guy Moxley, gravel		241.40
Vt. Exposive Co., dynamite and caps		292.10
C. E. Flanders, 72x36x20 long arch culvert		139.00
Treasurer of Vermont, use of drill bits and blade		340.55
Total		$5,804.45

Orders Drawn for Resurfacing.

L. D. Roberts, labor with truck		$81.00
Walter Grant, labor with truck		81.00
Carl Downing, labor		12.96
G. L. Slack, labor		2.70
George Hayward, labor		12.96
M. F. Kennedy, labor		16.20
Herbert Reed, labor		12.96
Ernest Royce, labor		16.20
Lewis Austin, labor		6.75
Ernest Luce, labor		6.30
Guy Moxley, gravel		54.30
Mrs. Harley Sutton, toll		1.81
C. C. Liese, taxes—		
Carl Downing	$3.24	
George Hayward	3.24	
Herbert Reed	3.24	
		9.72
Total		$314.83

State Aid Work—Used in Upper Village.

Money received from state	$1,247.58
Orders drawn	1,247.38
Balance transferred to general account	$.20
E. H. Colby, cement, oil and labor	$3.35
Walter Grant, labor with truck	158.25
Orange Taylor, labor with truck	150.00
P. D. Sargent, labor with truck	119.25
L. D. Roberts, labor with truck	99.75
G. L. Slack, labor	13.80
George D. Lyford, labor	49.60

M. F. Kennedy, labor	6.30
Herbert Reed, labor	11.40
Victor Austin, labor	17.70
Lewis Austin, labor	6.00
Byron Downing, labor	12.15
George Hayward, labor	11.55
William Griswold, labor	14.00
Glenn Kennedy, labor	5.40
S. C. Wilson, gravel	35.10
Town treasurer, use of tractor	9.33
Kopper company, tar	489.60
Vt. Highway Dept., use of grader and roller	34.85
Total	$1,247.38

WELFARE DEPARTMENT

COMPARATIVE TABLE

Assistance to Poor—Overseer's Account.

1936	$1,974.28
1937	1,600.48
1938	5,373.47
1939	3,524.02
1940	2,600.82

Expended From Roberts Poor Fund.

1936	$674.42
1937	1,039.58
1938	484.29
1939	1,086.91
1940	567.23

Orders Were Drawn by C. F. Button, Overseer, for the Following:

Dorothy Kennedy—		
Medicine and clothes	$5.88	
Board and care	76.00	
Funeral expenses	80.00	
		$161.88
Alfred George, board		63.00
Ed. Royce family—		
House rent	$40.00	
Clothing	17.82	
Groceries	155.29	

Transportation after girl	6.40	
Hospital expenses (Mrs. Royce)	59.50	
		279.01
Bert Flanders, house rent, etc.		20.00
Arthur Bacon—		
Clothing	$5.25	
Wood	24.00	
Groceries	32.21	
Hospital expenses	149.35	
Board and care	390.00	
		600.81
Welfare department—		
Dupont children	$401.31	
Marian Hayward	78.39	
Hazel Holmes	150.00	
		629.70
Mark Dunbar, groceries and clothing		120.30
George Ovitt—		
Groceries	$116.33	
Milk	13.23	
		129.56
Manley Carpenter family—		
Hospital expenses, Mrs. Carpenter	$41.50	
Rent	23.00	
Wood and groceries	31.19	
Milk	11.20	
		106.89
Persis Larrabee, care		5.61
Harry Chaplin child, board, etc.		52.72
Ernest Dukett, hospital		50.50
Byron Downing family—		
Clothing	$18.12	
Groceries	166.87	
		184.99
Joseph Horton family, groceries		22.39
Ambulance service		60.00
Tramps		35.50
Miscellaneous—		
Postage and telephone tolls	$2.23	
Distribution of commodities	15.00	
Freight on commodities	52.98	
Order book	.75	

Mileage	7.00	
		77.96
Total orders drawn		$2,600.82

CHARLES F. BUTTON, Overseer.

ROBERTS POOR FUND

Disbursements have been made from the Roberts Poor Fund for the benefit of 13 persons or families to the amount of	$533.63
For flour for members of the board	33.60
Total orders drawn	$567.23

Outstanding Orders.

No. 483	E. H. Colby	$8.40
No. 484	O. E. Burgess	.33
		$8.73

TREASURER'S REPORT

In Account With Roberts Poor Fund Board.

Receipts.

Balance on hand Feb. 1, 1940		$787.11
Received from Old Colony Trust Co., income of fund		635.00
Received interest on savings deposit		5.59
		$1,427.70

Disbursements.

Paid orders drawn by board—		
Last year's	$11.60	
This year's	558.50	
		570.10
Balance on hand Feb. 1, 1941		$857.60
This balance is made up as follows:		
Checking account in National White River bank, Orange County branch		$34.31
Savings account in same bank		823.29
		$857.60

JOHN M. COMSTOCK, Treasurer.

OLD AGE ASSISTANCE DEPARTMENT

STATE HOUSE
MONTPELIER, VERMONT.

For the information of your taxpayers the customary annual statement is presented for your town report.

Payments of Old Age Assistance to persons applying from your town amounted to $4,329.50, during the year January 1, 1940, to December 31, 1940.

The number of recipients in December, 1940, was 24.

The resources of this department and its ability to make payments are determined by the state appropriation which is matched by federal funds.

The administrative expenses of the department during the year was 4 per cent.

The advice and council of local officials and interested people are gratefully acknowledged by this department and its field staff.

Very sincerely yours,
W. ARTHUR SIMPSON, Director.

REPORT OF TRUSTEES OF PUBLIC MONEY FOR THE WEST HILL CEMETERY

Feb. 1, 1940, cash on hand, savings account	$282.90
Interest on Selectmen's fund	9.00
Interest on funds separately held	17.91
Interest on savings account	4.15
Received of Jessie Joslyn, care of Geo. F. Bacon lot	2.00
	$315.96

This amount is deposited in the Chelsea Branch of National White River Bank.

Disbursements—	
Care of lots for 1940	14.00
Balance on hand.	$301.96

These funds have been increased by a gift from Abbie Moxley estate for the care of the

Hemenway and Moxley lots which is deposited in Quarry Savings Bank in Barre.	100.00
	$401.96

Due from Joseph Horton for lot—$5.

FRANK W. BUTTON, For Trustees.

LEASE LAND

Received For Rent During the Year.

Parsonage Right.

Stanley C. Wilson	$21.78
George D. Lyford	3.60
	$25.38

School Right.

W. E. Burbank	$4.50
Harold C. Camp	1.00
V. R. Longley	1.50
G. M. Medcalf's esetate	.75
W. C. Lane	3.00
P. J. Heath	4.75
Flint Bros. Lumber Co.	12.50
	$28.00

Rents Due and Unpaid.

Parsonage Right.

George D. Lyford	$75.52
William A. Reed	70.00
Julian N. Hill	36.12
	$181.64

School Right.

Leonard H. Bacon	$11.00

Division of Rent From Parsonage Right.

United church	$39.00
Methodist church on West Hill	19.50

TAXES ABATED

1933—Madeline Blakeney	$4.20
1934—David Blakeney	1.58
Madeline Blakeney	4.31

1935—	David Blakeney	6.84
	Medeline Blakeney	5.36
	Emma Druge	4.25
	Carrie M. Yeartaw	5.36
1936—	David Blakeney	5.16
	Madeline Blakeney	4.94
	Emma Druge	4.94
	Greta Waldo	4.94
	Carrie M. Yeartaw	4.94
1937—	David Blakeney	7.62
	Madeline Blakeney	5.77
	Richard Blakey	.50
	Charlie Gusha	5.77
	Eugene H. Waldo	5.77
	Greta Waldo	5.77
	Carrie M. Yeartaw	5.77
1938—	Elsie S. Bowen	5.98
	Mary I. Grant	5.98
1939—	Mary I. Grant	5.84
	Elwin Pierce	5.84
	Mrs. Elwin Pierce	5.84
1940—	C. B. Croft	36.00
	Gerald E. McFarlane	8.10
	Michele Nicoletti	6.10
	Emilienne Nicoletti	6.10
	Roy H. Russ	6.10
	Total.	$185.67

REPORT OF DOGS LICENSED BY TOWN CLERK

91 dogs at $2 each	$182.00
5 dogs at $6 each	30.00
2 dogs at $3 each	6.00
33 dogs on breeders' licenses	90.00
Total.	$308.00
Less fees at 15 cents each	19.65
Amount paid to town treasurer.	$288.35

JOHN M. COMSTOCK, Town Clerk.

TREASURER'S REPORT OF H. E. ROBERTS CEMETERY FUND

Balance on hand Feb. 1, 1940	$593.39
Interest received	8.93
Total.	$602.32
Paid for care of lots in 1940	10.00
Balance on hand Feb. 1, 1941.	$592.32

JOHN M. COMSTOCK, Treasurer.

TREASURER'S REPORT OF HIGHLAND CEMETERY AVENUE FUND

Balance on hand Feb. 1, 1940	$8.91
Paid orders of committee	5.10
Leaving balance in treasurer's hand.	$3.81

The principal of this fund is now $807.18, deposited in a savings account in the National White River Bank, Orange County Branch. The interest was not drawn out during the past year.

JOHN M. COMSTOCK, Treasurer.

TREASURER'S REPORT OF ADA JACKSON FUND FOR CARE OF TREES ON HIGHLAND AVENUE

Savings deposit as of Feb. 1, 1940	$480.72
Interest since accrued but not drawn out	7.24
Total.	$487.96

Nothing was expended from this fund in 1940.

JOHN M. COMSTOCK, Treasurer.

REPORT OF CEMETERY COMMISSIONERS

Before 1923 funds received for the care of lots were turned into the town treasury, and the town annually pays four per cent interest on these. The funds so disposed of amount to $5,746.25, including $225 for use in the West Hill cemetery. Funds received since

1923 have been deposited each in a separate account in the savings department, formerly of the National Bank of Orange County and now of the National White River Bank in Bethel, Orange County Branch.

The following new funds have been received during the past year:

Walter H. Beckwith	$100.00
L. Belle Chandler	100.00
Albert B. Emery	100.00

Received For Care of Lots.

The following sums were paid by individuals for care of lots in 1940:

$2 each—O. F. Allen, Mrs. Irene C. Austin, Mrs. Mildred T. Benway, Mrs. Elizabeth Bixby, G. A. Bixby, F. H. Bohonon, G. W. Bowin, F. O. Braman, Mrs. Marion G. Bryant, Abbie L. Burbank, H. W. Burbank, J. W. Burbank, Mrs. Myra E. Chamberlin, Harriet M. Chandler's estate, H. E. Corwin, Mrs. Jessie G. Corwin, H. K. Darling, J. P. Davis, W. F. Davis, C. N. Dearborn, C. L. Densmore, W. A. Densmore, H. L. Dodge, C. W. Eastman, H. F. Gates, Mrs. Florence M. Geoffrion, Mrs. Alice L. George, W. C. Goodwin, Mrs. Mary A. Griffin, Mrs. Dora A. Hill, T. N. Hill, F. M. Kendall, Mrs. Mary Keneson, J. E. Kennedy, Mrs. Emma T. Lathrop, A. E. McCullough, Mrs. Margaret McFarlane, Roy Marshall, R. H. Ordway, Katherine Puffer, Mrs. C. P. Rogers, Mrs. S. L. Senteney, M. L. Sleeper, P. H. Spear, C. E. Taplin, Mrs. Ethel S. Tracy, S. C. Wilson, H. G. Woodruff, E. M. Young—49	$98
$6—H. B. Jones	6
$4 each—Henry Clarke, Almena H. Coburn, Mrs. A. I. Dexter, Mrs. G. H. Helmer—4	16
$3—O. E. Burgess	3
$1 each—Mrs. L. H. Bacon, C. H. Baraw, Helen G. Dow, Mrs. S. Dudash, H. H. Hodgdon, Mrs. Ada D. Little, M. A. Little, P. H. MacKeil, H. J. Orr, Mrs. Nellie E. Pepper, Esther E. Smith, W. H. Sprague, Mrs. G. A. Tracy, Mrs. F. D. Tucker, H. R. Wishart—15	15
Total.	$138

TREASURER'S REPORT

Receipts.

Balance in checking account, Feb. 1, 1940	$181.78
Balance in savings account, Feb. 1, 1940	339.56
Received from individuals for care of lots	138.00
Received from selectmen, interest on funds held by town	210.06
Received interest on funds held separately	120.24
Received interest on U. S. bond	4.25
Received interest on Joel W. Ordway fund	6.00
Received interest on savings account	2.34
Received from H. E. Roberts cemetery fund, care of lots in 1940	10.00
Received from R. H. Burbank, interest on note	16.00
Received from sale of lots	135.00
	$1,163.23

Disbursements.

Paid 54 orders	$666.84
Balance on hand, Feb. 1, 1941.	$496.39

Highland Cemetery Fund.

Balance in checking account	$49.19
Balance in savings account	447.20
Mortgage note of R. H. Burbank	400.00
U. S. bond	50.00
	$946.39

JOHN M. COMSTOCK, Treasurer.

Orders Drawn By C. N. Dearborn, Chairman.

J. B. Hill, labor	$389.51
Lloyd Hill, labor	125.40
C. N. Dearborn, flowers and tools	68.00
C. N. Dearborn, services	15.00
P. D. Sargent, gravel and drawing	19.87
E. H. Colby, cement and culvert pipe	18.13
Earl Russell, labor	8.10
H. F. Gates, oil and phosphate	2.90
F. B. Sanborn, lumber	2.10
O. E. Burgess, lawn mower gears	1.15
R. A. Larabee, rake	.93
Allen & Underhill, order book	.75

J. M. Comstock, services	15.00
	$666.84

REPORT OF TRUSTEES OF CHELSEA PUBLIC LIBRARY AND ALDEN SPEARE MEMORIAL BUILDING

In 1940, 73 books were added to the library, of which 12 were gifts and 10 replacements of popular children's books. Of the remainder, 31 were adult fiction (1[illegible] of these on the rental list), 15 adult non-fiction (9 of these purchased from the income of the Stow fund), and 1[illegible] juvenile fiction. The circulation was 8,185, against 9,329 for the preceding year.

The library was closed for two weeks in June, and the walls and ceiling were carefully cleaned and painted and the woodwork varnished, which adds much to the light and attractiveness of the room.

The following is a summary of the receipts and expenditures for the year ending January 31, 1941.

Receipts.

Appropriation of town	$150.00	
Income of Roberts fund	180.00	
Income of Stow fund	24.00	
Income of Braley fund	3.00	
On hand at beginning of year	11.84	
Rentals	12.30	
Fines, etc.	5.55	
Drawn from bank deposit	60.00	
Total.		$446.69

Expenditures.

Librarian and assistants	$138.14	
Janitor	51.00	
Books	74.34	
Periodicals	51.41	
Painting	65.10	
Wood	27.00	
Oil	5.10	
Sundries	11.69	
Total.		433.28
Leaving balance on hand.		$13.41

Respectfully submitted,
O. FAY ALLEN, JR.,
MAURICE S. BICKNELL,
JOHN M. COMSTOCK,
MARY A. GRIFFIN,
NELLIE S. HOOD, Trustees.

CHELSEA TOWN SCHOOL DISTRICT

TREASURER'S REPORT.

In Account With School Directors from July 1, 1939, to July 1, 1940.

Receipts.

Balance on hand July 1, 1939 (available)	$288.10
Balance on hand July 1, 1939 (unavailable)	34.50
Tax of 140 cents	8,171.02
From state treasurer	4,434.18
Income from Roberts fund	1,300.00
Tuition	782.50
Land rents (including grammar school lands)	107.18
Refund on transportation insurance	8.26
Rebate on fire insurance	48.00
Woman's Club for music	50.00
Sale of hay	3.00
Sale of pipe	6.76
Money borrowed	2,400.00
Total	$17,633.50

Disbursements.

Paid school directors' orders	$16,641.73
Loss on unpaid account of National Bank of Orange county	23.83
	$16,665.56
Balance on hand June 30, 1940	$967.94

J. M. COMSTOCK, Treasurer.

Outstanding Orders July 1, 1940.

No. 320	May 10—Eleanor Sanborn	$60.00
No. 347	May 24—Eleanor Sanborn	60.00
No. 366	June 6—Eleanor Sanborn	60.00
No. 381	June 8—Albion Jones	5.70

No. 383	June 8—Arthur Braman	.36
No. 391	June 29—Allen & Underhill	7.55
No. 392	June 29—H. V. Wheelock	86.69
	Total	$280.30
Interest bearing note—		
	Sept. 5, 1939—Frank Button at 3 %	$1,200.00

SCHOOL DIRECTORS' REPORT

F. RAY KEYSER, CHAIRMAN.

For School Year July 1, 1939 to June 30, 1940.

Receipts.

Balance July 1, 1939, available	$183.41	
Balance July 1, 1939, unavailable	34.50	
		$217.91
School tax, 148 cents		8,171.02
Tuition		782.50
Lease land rent		28.00
Income Robert fund		1,300.00
State treasurer		4,434.18
Grammar school money		79.18
Insurance refunds		56.26
Women's Club for music		50.00
Supplies and hay sold		9.76
Borrowed money		2,400.00
Total receipts		$17,528.81

Expenditures.

Teachers' salaries	$9,415.50
Transportation	823.39
Transportation insurance	26.73
Janitor services	769.30
Fuel	822.69
Lights	72.40
Repairs	760.96
Supplies	424.81
Books	131.99
Insurance (fire)	176.90
Interest	5.92
Miscellaneous	65.66
Special subjects (music)	91.00

Superintendence (salary and expenses)	1,063.28
Directors' services and expenses	82.00
Furniture and fixtures	1.50
Water system	433.31
Total expense of schools	$15,167.34
Orders for borrowed money	1,650.00
Total orders drawn	$16,817.34
Balance June 30, 1940	711.47
Less unavailable balance	23.83
Actual balance	$687.64

Reconciliation of Balance.

Balance	$687.64
Orders outstanding	280.30
Balance per treasurer's report	$967.94

DEBT.

Frank W. Button, 3% demand note	$1,200.00
Less actual balance	687.64
Net debt	$512.36

COMPARATIVE DEBT STATEMENT.

Year as of June 30—	
1940—net debt	$512.36
1939—net debt	232.09
1938—net debt	828.76
1937—net debt	969.90
1936—net debt	1,568.77

ITEMIZED EXPENSES.

Village School.

Teachers—	
Nelson Sanborn, 36 weeks	$1,500.00
John G. Doukas, 36 weeks	1,008.00
Eleanor G. Sanborn, 36 weeks	1,080.00
Rachel LaCross, 35 weeks	665.00
Marjorie Dodge, 35 weeks	665.00
Helen Young, 35 weeks	665.00

Catherine Graham, 35 weeks	665.00	
		$6,248.00
Transportation—		
Clifford Ryder	$176.80	
Arthur Braman	15.12	
Stella Melendy	10.37	
Robrt Ainsworth	52.80	
Sabin Densmore	60.04	
George Taylor	48.36	
Albion Jones	48.90	
		412.39
Special subject (music)		91.00
Transportation insurance		12.62
Janitor and cleaning		645.00
Fuel		680.90
Lights		72.40
Repairs		523.81
Sundries		26.25
Water system		433.31
Supplies		189.96
Total		$9,335.73

Number of pupils, high school 60.
Number of pupils, elementary 100

Meadowbrook "Superior" School (No. 1).

Teacher, Mary Walker, 35 weeks	$665.00
Janitor and cleaning	24.50
Fuel	26.13
Clock repairs	1.50
Repairs	50.83
Supplies	18.38
Total	$786.34

Number of pupils 12.

North Branch "Superior" School (No. 5).

Teacher, Madeline Sample, 35 weeks	$630.00
Transportation, Mrs. Walter Grant	376.00
Transportation insurance	14.11
Janitor and cleaning	27.90
Fuel	26.02
Repairs	36.68

Supplies	30.27
Total	$1,140.98

Number of pupils 17.

Number 8 School.

Teacher, Elsie F. Tucker, 35 weeks	$630.00
Janitor and cleaning	20.00
Fuel	32.64
Repairs	44.16
Supplies	13.03
Total	$739.83

Number of pupils 9.

West Hill "Standard" School (No. 9).

Teacher, Gertrude McAllister, 35 weeks	$595.00
Transportation, Mrs. Myron Holmes	35.00
Janitor and cleaning	25.70
Fuel	30.91
Repairs	94.03
Supplies	2.02
Total	$782.66

Number of pupils 21.

Pleasant View "Standard" School (No. 10).

Teacher, E. C. Roberts, 35 weeks	$647.50
Janitor and cleaning	26.20
Fuel	26.00
Repairs	11.45
Supplies	7.22
Total	$718.37

Number of pupils 7.

Expenses Applying to All Schools.

Books	$131.99
Insurance	176.90
Interest	5.92
Sundries (census, postage, express, telephone tolls, stationery	39.41
Superintendence (salary and expenses)	1,063.28

Supplies	163.93
Directors' services and expenses	82.00
Total	$1,663.43

SUMMARY.

Village school	$9,335.73
Meadowbrook (No. 1)	786.34
North Branch (No. 5)	1,140.98
Number 8	739.83
West Hill (No. 9)	782.66
Peasant View (No. 10)	718.37
Expenses applying to all schools	1,663.43
Total expense of schools	$15,157.34

Cost Per Pupil.

	Number	Est. Av. cost per pupil.
Elementary pupils (resident)	170	$67.75
High school pupils (resident)	50	73.01
Total resident pupils	220	
Average cost per resident pupil— Elementary and high school		$68.94

	Number	Tuition charge.
Out of town elementary pupils	3	$105.00
Out of town high school pupils	12	$747.92
Total out of town pupils and tuition charged	15	$852.92

BUDGET COMPARISON FOR PERIOD JULY 1, 1939, TO JUNE 30, 1940.

RECEIPTS.	(Budget for year) Estimated.	(Actual receipts and expenditures) Actual.
State Treasurer	$4,460.00	$4,434.18
Grammar school lease rent	60.00	79.18
Lease land rent	25.00	28.00

Tuition	700.00	782.50
Income Roberts fund	1,325.00	1,300.00
Miscellaneous		
Supplies sold		9.76
Woman's club, for music	50.00	50.00
Insurance refunds		56.26
Taxes—current expenses	8,322.50	8,171.02
Taxes—debt payment	505.00	
Total actual.		$14,910.90
Borrowed money		2,400.00
Cash balance, June 30, 1939.		217.91
Totals.	$15,447.50	$17,528.81

EXPENDITURES.	Estimated.	Actual...
Teachers' salaries	$9,450.00	$9,415.50
Transportation and transportation insurance	1,000.00	850.12
Janitor services	775.00	769.30
Fuel	800.00	822.69
Lights	50.00	72.40
Repairs	650.00	760.96
Supplies	425.00	424.81
Books	125.00	131.99
Furniture and fixtures	25.00	1.50
Insurance	200.00	176.90
Interest	60.00	5.92
Sundries	50.00	65.66
Superintendence	1,065.00	1,063.28
School directors	95.00	82.00
Special subject (music)	122.50	91.00
Health service	50.00	
Water system		433.31
Totals.	$14,942.50	$15,167.34
Borrowed money	505.00	1,650.00
Unavailable bank balance		23.83
Balance, June 30, 1940		687.64
Totals.	$15,447.50	$17,528.81

SUMMARIZED STATEMENT OF RECEIPTS AND EXPENDITURES.

July 1, 1940, to Feb. 1, 1941.

Receipts.

Balance, July 1, 1940	$687.64
Other receipts per Treasurer's report	14,695.04
Total receipts.	$15,382.68

Expenditures.

Teachers' salaries	$5,219.10
Transportation	464.67
Janitor service (all schools)	437.35
Fuel	452.86
Repairs	976.36
Supplies	313.46
Lights	39.72
Books	219.07
Insurance	162.17
Interest	36.00
Supt. and expenses	606.83
Special subjects	71.27
Directors' services and expenses	80.00
Water system	18.11
Furniture and fixtures	83.01
Stationery and stamps	23.10
Census	11.40
Express	2.25
Telephone tolls	3.75
Money borrowed	
Total orders drawn.	$9,220.48
Unexpended cash balance, Feb. 1, 1941.	$6,162.20

Reconciliation of Balance.

Unexpended balance (above)	$6,162.20
Outstanding orders—unpaid	28.44
Balance per Treas.' report.	$6,190.64

BUDGET COMPARISON FOR PERIOD
July 1, 1940 to Jan. 31, 1940.

RECEIPTS.	Budget, July 1, 1940, to June 30, 1941. Estimated.	20 weeks of school (to Jan. 31) Actual	Balance of school year. Estimated.
Lease land rentals	$85.00	$28.00	$50.00
Woman's Club (music)	$50.00		50.00
Miscellaneous		15.50	
Tuition	700.00	237.92	600.00
Roberts fund income	1,300.00	1,180.00	
State Treasurer	4,435.00	4,547.31	
Taxes (estimated)	8,657.50	8,686.31	
Total.	$15,227.50	$14,695.04	$700.00
Cash on hand July 1, 1940		687.64	
		$15,382.68	

EXPENDITURES.			Budget balances for remainder school year.
Teachers' salaries	$9,600.00	$5,219.10	$4,380.90
Transportation	1,000.00	464.67	535.33
Janitor and cleaning	775.00	437.35	337.65
Fuel	800.00	452.86	347.14
Lights	100.00	39.72	60.28
Repairs	650.00	755.59	OD 105.59
Supplies	400.00	313.46	86.54
Books	125.00	219.07	OD 94.07
Furniture and fixtures	15.00	83.01	OD 68.01
Insurance	175.00	162.17	12.83
Interest	35.00	36.00	OD 1.00
Sundries	50.00	40.50	9.50
Superintendence	1,065.00	606.83	458.17
Directors	90.00	80.00	10.00
Special subject	122.50	71.27	51.23
Health service	50.00		50.00
Water systems—all schools	100.00	18.11	81.89
Wiring district schools	75.00	220.77	OD 145.77
Totals.	$15,227.50	$9,220.48	$6,007.02
Actual cash balance Jan. 31, 1941		6,162.20	
		$15,382.68	

Proposed Budget for Period July 1, 1941 to June 30, 1942.

Expenditures (estimated.)		
Teachers' salaries	$9,900.00	
Transportation	900.00	
Janitor and cleaning	775.00	
Fuel	800.00	
Lights	160.00	
Repairs	650.00	
Supplies	400.00	
Books	150.00	
Furniture and fixtures	75.00	
Insurance	175.00	
Interest	35.00	
Superintendence	1,050.00	
Directors' services and expenses	90.00	
Special subject	125.00	
Health service	75.00	
Sundries	50.00	
Total estimated expenditures		$15,410.00
Receipts (estimated).		
Lease land rents	$75.00	
Woman's Club (music)	50.00	
Tuition	700.00	
Roberts fund income	1,180.00	
State treasurer	4,475.00	
Total estimated receipts		$6,480.00
Estimated money to be raised by town tax		$8,930.00

To raise the above estimated amount necessary for school expenses based upon the 1940 grand list of $5,836.44, a tax of $1.53 is necessary for the next school year, July 1, 1941 to June 30, 1942.

During the present school year we have had District Schools Nos. 1, 5, 8 and 9 wired for electricity. We feel this is a distinct benefit to each of the schools and justified the expense involved. In addition No. 1 school was painted inside and out and Nos. 5, 9 and 10 were painted inside. A new roof was laid on the west side of No. 8 school.

A new metal ceiling and drop lights were installed in grade room 3 and 4 which completes all grade rooms in this respect. We also had some painting done in the basements including the cement floors in each lavatory.

This next year we will have to put in a new metal ceiling in the English room in High School as well as new light fixtures. Other painting is necessary in both village and district schools as well as repairs for general upkeep of the school properties.

A Few Facts and Figures.
Fire Insurance in Force.

	Building	Contents
Village school	$10,000.00	$500.00
Gymnasium	1,000.00	
No. 1 school	2,000.00	300.00
No. 5 school	2,000.00	300.00
No. 8 school	500.00	
No. 9 school	2,000.00	300.00
No. 10 school	1,800.00	200.00
Total	$19,300.00	$1,600.00

	1930	1940
Income Roberts fund	$2,550.00	$1,180.00
State aid	3,206.37	4,547.31
Teachers' salaries	10,849.72	9,415.50
Av. annual teachers' salary (el.)	693.60	665.00
Av. annual teachers' salary (H. S.)	1,475.00	1,200.00
Taxes raised	11,309.24	8,171.02
Tax rate (school exp. and debt)	1.90	1.48
Superintendence	709.68	1,063.28
School debt (net)	6,543.22	512.36
Money borrowed	8,300.00	2,400.00
Interest	630.56	5.92
Grand list	6,459.18	5,836.44
School weeks, elementary	34	35
School weeks, high school	36	36

TO THE SCHOOL DIRECTORS OF CHELSEA:

I have received from Commissioner of Education, Ralph E. Noble, a letter which I believe should be placed in the town report:

"In accordance with the decision of the State Board of Education at its January meeting, I am inclosing a letter addressed to the citizens of each of the towns or cities in your supervisory district, showing the total amount of state aid which each received for the school year ending June 30, 1940."

"TO THE CITIZENS OF CHELSEA TOWN:

The State Department of Education forwarded to your Town Treasurer the sum of $4,434.18 in state aid for the school year ending June 30, 1940.

The purpose of our system of state aid is to help equalize educational opportunities for our children in all parts of Vermont and to assist schools in reaching and keeping up to the minimum qualifications of good current practice in education.

Preferential purposes for the local expenditure of state aid include rural teachers' salaries, advanced instruction, transportation and supervision, as well as the improvement of school buildings and vocational education.

Very sincerely yours,

RALPH E. NOBLE,
Commissioner of Education."

Vital Statistics of Schools.

Total number of schools	12
No. of days schools actually in session	168
Total enrollment	175
Average daily attendance	166
Percent attendance	95%
Loss to town for non-attendance	$476.80
Transfer to other public schools	24
Transfer to private or parochial schools	0
No. promoted one grade or more	138
No. promoted conditionally	6
No. not promoted	7
No. demoted	0
No. dropped out	1
No. new teachers in town	4
No. of transfers	1
Teachers attending summer school in 1940	2
Average years teachers' professional training	7 2-3

Average years' service	2
Teachers holding limited standard certificates	3
Teachers holding professional probationary certificates	1
Teachers holding professional standard certificates	5
No. of teachers belonging to the National Education assocation	1

Teachers and Pupils, 1940-1941.

Chelsea High School—75	
Post graduates	2
Seniors	13
Juniors	12
Sophomores	15
Freshmen	14
Teachers—	
Fred E. Steele	
Albert P. Forrest	
Eleanor G. Sanborn.	
Chelsea Village School—93	
Catherine Graham, 1st Primary	30
Helen Young, 2nd Primary	24
Madeline Sample, Intermediate	21
Rachel T. LaCross, Grammar	18
Meadowbrook school, Mary Walker	9
District school No. 5, Ruth A Martin	15
District school No. 8, Queenie C. Bird	9
District school No. 9, Gertrude I. McAllister	21
District school No. 10, Elmer C. Roberts	9
Total number of pupils	231

H. V. WHEELOCK, Superintendent.
F. RAY KEYSER,
ARLENE B. TITUS,
E. RALPH WALKER, School Directors.

TREASURER'S REPORT

In Account With School Directors from July 1, 1940, to Feb. 1, 1941.

Receipts.

Balance on hand, July 1, 1940	$967.94
Tax of 148 cents	8,686.31

From State Treasurer	4,547.31
Income of Roberts fund	1,180.00
Tuition	237.92
Land rents	28.00
From No. 9 Community Club	15.00
Supplies sold	.50
	$15,662.98

Disbursements.

Paid School Directors' orders	9,472.34
Balance on hand, Jan. 31, 1941.	$6,190.64

Outstanding Account—1941.

No. 653	Jan. 25—Arthur B. Titus	7.00
No. 658	Jan. 25—Clarence Hook	5.00
No. 659	Jan. 25—Lee Salter	3.00
No. 674	Jan. 27—Ernest Cloud	6.00
No. 683	Jan. 28—George Taylor	7.44
		$28.44

A REPORT OF THE CHELSEA RECREATION CENTER FROM FEB., 1940-FEB., 1941.

Mr. Frederick E. Atwood of Boston, Mass., gave the Recreation-Center in the Atwood block which opened April, 1938.

KINDERGARTEN is held each morning with an average attendance of twelve. The program consists of games, craftwork, story telling, music, drama, rhythm band and group marching. Variety of crafts made by this group were exhibited at Tunbridge Fair.

"BROWNIE" GIRLS ages six to ten, with fourteen members have a special program featuring—health, first-aid, crafts, homemaking, sports, nature-lore, etc.

"HOBBY CLUB" girls are interested in collections and dressing dolls in costumes of foreign countries for exhibit, community welfare work, and outing activities.

"EAGLE BOYS" carry on special craft work, in and outdoor sports, Christmas project work.

NOON-HOUR—Boys and girls from high school play various games, enjoy reading, corner and weather permitting, skating on the rink.

YOUNGER ADULT GROUP have been active with outings, such as cook-out suppers, and parties. This group assisted in making dolls and stuffed animals for the Community Christmas Tree. The first and third Sunday evening of each month discussion groups are held at the parsonage.

SPECIAL FEATURES have been the Country Fair, Thanksgiving Dance, Card Parties, Oyster Supper, Trips to State Parks and White Mountains, N. H., and Vt. Craftsmen's Fair, and Hobby Exhibits.

CHRISTMAS PROJECT included parties for the kindergarten group, grade boys and girls, and assisted with the Community Christmas Tree program by contributing seventy-eight gifts for children between the ages of two to six. Most of these were made at the Center. The kindergarten children took part on the program.

Financial Report from Feb. 1940 to Feb. 1941.

Expenditures—Care of furnace $78; lighting $21.25; equipment and material $60.78; playground equipment $16.70; suppers, parties, dances, plays, $76.08; Country Fair $112.24.

Receipts—Contributions $39.45; card parties, dances, suppers, plays, $152.92; Country Fair $165.36; rentals $3.

(Signed)
RECREATION COMMITTEE AND
RECREATION SUPERVISORS.
(Sponsors.)

REPORT OF TAX COLLECTOR

COMPARATIVE TABLES

Delinquent Taxes.

Feb. 1, 1937	$2,579.65
Feb. 1, 1938	4,120.18
Feb. 1, 1939	5,766.24
Feb. 1, 1940	5,182.53
Feb. 1, 1941	6,888.95

Total Taxes Raised, Including Flood and Old Age Assistance Taxes (See Page 4).

1936	$19,861.46
1937	20,567.28
1938	21,911.20
1939	18,320.21
1940	22,450.10

	Taxes for collection.	Taxes collected.	Taxes uncollected Feb. 1, 1941.
1931 Property	$8.14		$8.14
1932 Property	10.36		10.36
1933 Polls	9.80	4.20	5.60
1933 Property	23.22	23.22	
1934 Property	31.07	24.46	6.61
1934 Polls	8.03	5.57	2.46
1935 Property	41.95	26.79	15.16
1935 Polls	52.00	20.33	31.67
1936 Property	272.82	46.29	226.53
1936 Polls	107.85	24.70	83.15
1937 Property	548.76	186.64	362.12
1937 Polls	135.36	52.16	83.20
1938 Property	1,277.24	690.90	586.34
1938 Polls	174.21	46.13	128.08
1939 Property	1,928.41	632.00	1,296.41
1939 Polls	553.31	388.08	165.23
1940 Property	19,211.00	16,223.35	2,987.65
1940 Polls	3,239.10	2,348.86	890.24
Totals.	$27,632.63	$20,743.68	$6,888.95
	Collected since audit		$1663.56

DELINQUENT TAX LIST.

Corrested to Feb. 15, 1941.

1931.

Pearl A. and Mary Hackett $8.14

1932.

Harry and Stella O'Donnell $10.36
(Holds receipt from Ray Thresher)

1933 Polls.

Mandy Royce	$1.40
John Scales	4.20
	$5.60

1934.

George Ovitt	$5.62
Myrtle Paul	.99
	$6.61

1934 Polls.

Orville Ladd	$2.46

1935.

George Griffin	$2.15
Wm. F. Hathaway	.57
Persis Larrabee	3.58
George Ovitt	5.72
Myrtie Paul	3.14
	$15.16

1935 Polls.

Mildred Eastman	$5.36
Bert E. Flanders	5.36
Jennie Green	3.92
Orville Ladd	5.36
John Larrabee	5.36
Guy O'Donnell	5.36
Stella O'Donnell	.95
	$31.67

1936.

Fred W. Driver	$16.64
Claude Du Pont	8.45
Joseph Dupras	1.60
Fred W. Eaton	45.63
C. B. Fletcher	19.72
George Griffin	1.91
Wm. F. Hathaway	48.97
Everett LaFrancis	4.38
Persis Larrabee	3.99
George Ovitt	6.38
Myrtie Paul	15.95
Collected since audit	52.91
	$226.53

1936 Polls.

Rosaline Armington	$4.94
Hazel Bettis	4.79
Lena Chamberlain	4.94
Ethelyn Day	4.94
Bernard Downing	4.94
Byron Downing	4.94
Lillian Downing	4.94
Joseph Dupras	4.94
Mildred Eastman	4.94
Fred Eaton	2.98
Chas. B. Fletcher	3.78
Mayme G. Fletcher	4.94
Jennie Green	4.94
Orville Ladd	4.94
John Larrabee	4.94
Harry O'Donnell	2.44
Stella O'Donnell	4.94
Maudy Royce	4.94
	$83.15

1937.

Arthur W. Bearor	$52.79
Harry E. Downing	22.42
Fred W. Driver	40.88
Claude F. DuPont	11.63
Fred W. Eaton	45.39
Chas. B. Fletcher	17.99
Frank W. Gilman	5.15
Charlie Gusha (Royal Moulton)	6.54
Wm. T. Hathaway	50.04
Everett G. LaFrancis	17.51
Persis A. Larrabee	4.10
Raymond C. Moulton	.33
Electa M. Moulton	35.97
George A. Ovitt	6.54
Myrtie M. Paul	15.87
Wellington Est. Lumber Co. (Ena Scoville)	1.84
Collected since audit	27.13
	$362.12

1937 Polls.

Vernon E. Armington	5.77
Leonard A. Bannister	5.77
Donald J. Bean	5.77
Richard A. Bettis	2.42
Hazel G. Bettis	5.77
Ethelyn A. Day	5.77
G. Mildred Eastman	5.77
Fred W. Eaton	5.77
Chas. B. Fletcher	5.77
Mayme G. Fletcher	5.77
John F. Larrabee	5.77
Harry O'Donnell	5.77
George E. Rollins	5.77
Mandy Royce	5.77
	$83.20

1938.

Maurice J. Batchelder	$6.44
Arthur W. Bearor	64.56
Merritt N. Burwell	34.80
Manley Carpenter	1.06
Ernest G .and Mabel K. Cloud	5.39
Frederick W. and May Driver	42.83
Claude F. DuPont	1.04
Fred W. Eaton	49.08
Anna L. and Hazel D. Flanders	21.33
Charles B. Fletcher	19.15
Frank M. Gilman	62.64
Wm. F. Hathaway	53.59
Hazel D. Holmes	13.58

Everett G. LaFrancis	18.28
Persis A. Larrabee	4.35
Will H. and Addie M. Lincoln	15.86
Ralph O. Lyon	2.56
George H. McCreedy	34.13
Raymond C. Moulton	13.92
Electa M. Moulton	38.29
George A. Ovitt	6.96
Myrtie M. Paul	19.90
Ena R. Scoville	10.97
Helena B. Scoville	3.00
Collected since audit	42.63
	$586.34

1938 Polls.

Chas. R. Angell	$5.98
Leonard A. Bannister	5.98
Maurice J. Batchelder	5.98
Carolyn F. Batchelder	5.98
Clyde N. Beede	4.87
Sarah H. Beede	5.98
Manley Carpenter	5.98
Florence M. Carpenter	5.98
Ruth H. Dumont	5.98
Claude F. DuPont	5.98
Fred W. Eaton	5.98
J. Burton Hill	5.98
Ella N. Hill	5.98
Hazel D. Holmes	2.23
John F. Larrabee	5.98
Fannie M. Libby	5.98
Ralph Merchant	1.38
Stella B. O'Donnell	5.98
Mandy Royce	5.98
George Rollins	5.98
Bessie Sherman	5.98
Carroll O. Slack	5.98
Clarence G. Towne	5.98
	$128.08

1939.

Robt. M. Ainsworth	$46.93
Arthur W. Bearor	64.30
Merritt Burwell	33.40
Manley Carpenter	1.34
Mabel S. Cleaves	33.40
Ernest G. Cloud	60.12
Athol W. Coburn	12.19
Harry Daniels	.66
George Dickerman	15.04
Fred W. Driver	10.27
Nelson C. Dukett	4.84
Fred W. Eaton	37.82
Anna L. and Hazel D. Flanders	30.06
Charles B. Fletcher	9.19
Flint Bros.' Lumber Co.	90.18
Frank M. Gilman	60.12
Ben A. Goodrich	6.15
Leon E. Grant	83.62
Wm. F. Hathaway	51.44
Hazel D. Holmes	11.19
Wm. F. Hood estate	100.20
Clyde B. Hopkins	23.29
Joseph E. Horton	.17
Harry Jones	34.24
Everett LaFrancis	16.70
Persis Larrabee	4.17
Will H. Lincoln	18.37
Ernest E. Luce	29.94
Ralph O. Lyons	14.02
George McCreedy	23.38
Raymond Moulton	50.10
Sarah M. Moxley (Frank Gilman)	42.59
George Ovitt	6.68
Myrtie Paul	18.70
Mary J. Rathburn heirs	6.68
John A. Reed	4.18
Eva R. Scoville	10.47
Homer L. Sherman	11.37
Harold A. Smith	5.85
Leonard Thomas	7.52
Harry Young	.67
Collected since audit	204.36
	$1,296.41

1939 Polls.

Chas. R. Angell	$5.84
Clyde N. Beede	5.84
Sarah H. Beede	5.84
Ruth Brennan	5.84
Manley Carpenter	5.84
Florence M. Carpenter	5.84
Stanley M. Dumont	5.84
Fred W. Eaton	5.84
J. Burton Hill	5.84
Ella W. Hill	5.84
Hazel D. Holmes	5.84
Hattie E. Horton	3.18
Orville W. Ladd	5.84
John F. Larrabee	5.84
Fannie M. Libby	5.84
Clyde W. Lyon	5.84
Lyla A. Lyon	5.84
Ralph S. Merchant	5.84
Ella M. Merchant	5.84
Stella B. O'Donnell	5.84
Edward G. Paul	4.37
Winifred S. Paul	5.84
LaForest H. Priest	5.84
Leonard S. Priest	5.84
George E. Rollins	5.84

Bessie Sherman	5.84
Clarence G. Towne	5.84
Collected since audit	11.68
	$165.23

1940.

Robert M. Ainsworth	$53.65
Irene M. Austin	22.74
Irene and Willis Austin	12.02
Arthur W. Bearor	69.75
Harold E. Berry	25.20
Merritt W. Burwell	36.00
Rose Buzzi and H. B. Jones	54.00
Mabel S. Cleaves	36.00
Ernest G. Cloud	82.45
Athol W. Coburn	49.76
Harry O. Cole	20.65
Harry Daniels	1.23
Allie H. Davis	12.61
George Dickerman	16.21
Harry E. Downing	29.71
Frederick W. Driver	22.73
Nelson C. Dukett	3.60
Henry B. Dumont Est. (T. N. Hill)	16.21
Fred W. Eaton	41.57
Curtis S. Emery Est.	1.81
Hazel D. Flanders	32.40
Chas. B. Fletcher	12.77
Flint Bros.' Lumber Co.	97.20
Bessie T. S. Foster	10.80
Ben A. Goodrich	12.03
Leon E. Grant	105.66
Clifford S. Hartwell	16.93
William F. Hathaway	54.91
Norman H. Hill	85.33
Hazel D. Holmes	9.17
Wm. F. Hood Est.	190.80
Clyde B. Hopkins	26.29
Jos. E. Horton	.91
Harry Jones	39.78
Eugene H. Kennedy, jr.	10.80
Everett G. LaFrancis	19.44
Persis A. Larrabee	4.51
Roswell Lincoln heirs (Frank Lougee)	4.24
Will H. Lincoln	18.72
Emma W. Little Est.	3.60
Emma W. Little Est. and E. B. Hatch	25.20
Frank B. Lougee	5.76
Ernest E. Luce	69.47
Geo. D. Lyford	25.20
Herbert G. Lyford	52.01
Ralph O. Lyon	15.12
George H. McCreedy	25.20
Purl H. MacKeil	23.41
Friend Melvin	109.09
Raymond C. Moulton	63.32
Harry L. O'Donnell	4.51
Fred A. Ordway	25.00
George A. Ovitt	7.20
Edward G. Paul	3.68
Myrtie M. Paul	14.40
Mark C. Perkins	3.60
Mary J. Rathburn heirs	7.20
Moses J. Rivers	39.25
Earl M. Russell	36.18
Clifford A. Ryder	20.34
John W. Salls	49.74
Ena R. Scoville	11.33
Helena B. Scoville	3.11
Robert M. Shaw	25.92
Harold A. Smith	5.41
Everett F. Spear	58.13
Bessie Stanton (Harry Jones to pay)	9.01
Henry Steller	1.81
Leonard O. Thomas	8.11
Collected since audit	875.75
	$2,987.65

1940 Polls.

Harold Allen	$6.10
Mrs. Harold Allen	6.10
Leroy Armington	6.10
Rosaline B. Armington	6.10
Blanche D. Bearor	4.44
Clyde W. Beede	6.10
Sarah H. Beede	6.10
Lewis Coburn	6.10
Louise H. Coburn	6.10
Glen Delano	6.10
Mrs. Glen Delano	6.10
Nelson C. Dukett	6.10
Alma E. Dukett	6.10
Lloyd J. Dunham	6.10
Evelyn Dunham	6.10
Paul C. Dunham	6.10
Fred W. Eaton	6.10
Mayme G. Fletcher	6.10
Theodore F. Gay	6.10
Leon E. Grant	6.10
Ina A. Grant	6.10
Clarence L. Green	6.10
Wilbur F. Gusha	6.10

William F. Hathaway	6.10	Florence D. Morey	6.10
Helen D. Hathaway	6.10	Glenn E. Morgan	6.10
Arthur E. Hill	6.10	Raymond C. Moulton	6.10
Katherine E. Hill	6.10	Electa M. Moulton	6.10
Harold B. Hill	6.10	Harry L. O'Donnell	6.10
J. Burton Hill	6.10	Fred D. Parkhurst	4.10
Ella W. Hill	6.10	Edward G. Paul	6.10
Julian W. Hill	6.10	Winifred S. Paul	6.10
Lloyd H. Hill	6.10	Elmer D. Pratt	6.10
Hazel D. Holmes	6.10	Olive I. Pratt	6.10
Joseph E. Horton	6.10	Forrest H. Priest	6.10
Hattie E. Horton	6.10	George E. Rollins	6.10
Harold O. Ladd	6.10	Mandy Royce	6.10
Orville W. Ladd	6.10	Clifton A. Ryder	6.10
Everett G. LaFrancis	6.10	Mabel G. Ryder	6.10
Bernice M. LaFrancis	6.10	Clyde G. Sanborn	6.10
Clara A. Larkin	6.10	Beatrice A. Sanborn	6.10
John F. Larrabee	6.10	Francis J. Scott	6.10
Nelson A. Lyford	6.10	Harold A. Smith	6.10
Clyde W. Lyon	6.10	Florence Smith	6.10
Lyla A. Lyon	6.10	Clifford Sweet	6.10
Verle B. Lyon	6.10	Gladys Sweet	6.10
Byron B. Maynard	6.10	Clarence G. Towne	6.10
Doris W. Maynard	6.10	Collected since audit	448.60
Ralph S. Merchant	6.10		
Ella W. Merchant	6.10		$890.24
A. Paul Morey	6.10	C. C. LIESE, Tax Collector.	

CHELSEA VITAL STATISTICS—1940

Births.

Austin, Mary Jane, daughter of Willis E. and Evelyn L. (Eastman), Feb. 14.

Avery, Ann Barrows, daughter of Reginald D. and Miriam G. (Meeker), Dec. 24 (in Montpelier).

Button, Richard Kenneth, son of Glen A. and Irene E. (Titus), Sept. 18 (in Montpelier).

Coburn, Alice Irene, daughter of Albert C. and Lydia E. (Waite), May 10 (in Barre).

Coburn, Glen Worthy, son of Athol W. and Beatrice M. (Driver), June 12.

Dukett, Richard Edmund, son of Nelson C. and Alma E. (Sharkey), Dec. 12.

Hathaway, Lawrence Ralph, son of William F. and Helen D. (Bevins), March 14.

Hill, Edward Burton, son of Lloyd H. and Alice M. (Valley), Feb. 22 (in Barre).

Hook, Katherine Maud, daughter of Vernon N. and Eva M. (Rich), Sept. 18 (in Barre).

Kennedy, Gene Raymond, son of Raymond and Angelia (Morgan), March 14 (in Northfield).

Kennedy, Kenneth Harry, son of Maurice F. and Doris M. (Downing), June 7.

LaFrancis, Merland Eugene, son of Everett G. and Bernice M. (Flint), Sept. 6.

Luce, Donna Viola, daughter of Harold C. and Edith N. (Keyes), June 16 (in Brookfield).

Lyford, Lawrence Nelson, son of Nelson A. and Nina M. (Downing), April 7 (in Barre).

Mattoon, Hale Warren, son of Warren H. and Anna M. (Lyford), June 1.

Maynard, James Homer and Joyce Ann, son and daughter of Byron B. and Doris M. (Ploof), March 17.

Morey, Katherine Hope Ruth, daughter of A. Paul and Florence V. M. (Dumont), Sept. 26.

Moulton, Bennie Greene, son of Raymond C. and Electa M. (Greene), Dec. 16 (in Barre).

Nichols, Stephen Dudley, son of Dudley C. and Kathleen M. (Roberts), July 3 (in Barre).

Pratt, John Rolla, son of Elmer D. and Olive I. (Tilton), Oct. 30 (in Barre).

Ritchie, Eustace Hale, son of Eustace and Nora A. (Morey), Nov. 6 (in Barre).

Scott, Roy Arthur, son of Francis J. and Barbara M. (Towne), July 14.

Svarfvar, Annie Laura, daughter of Robert A. and Luna A. (Eastman) June 6 (in Barre).

Sweet, Cynthia Jane, daughter of Clifford G. and Kathleen M. (Driver), Dec. 14.

Taylor, Mary Lou Izelma, daughter of Orange A. and Nelda H. (Sweet), Nov. 24.

Deaths.

Beede, Washington, Jan. 7, aged 74 years, 5 months, 7 days.

Boardway, Charles Dustin, Jan. 5, aged 54 years, 6 months, 6 days (in Hanover, N. H.)

Brockway, Ann M., May 9, aged 80 years, 4 months, 5 days.

Carpenter, Recta Blanche, Jan. 21, aged 56 years, 2 months, 14 days (in Randolph).

Cloud, Daisy Eleanor, Nov. 12, aged 60 years, 2 months, 29 days.

Comstock, Persis Sylvia, Dec. 29, aged 77 years, 7 months, 17 days.

Darling, Hale Knight, Sept. 18, aged 71 years, 8 months, 23 days.

Hackett, Thirza Alice, Nov. 21 aged 79 years, 1 month, 6 days.

Kennedy, Dorothy Hattie, Feb. 27, aged 32 years, 11 months, 1 day.

MacKinnon, Charles Cecil, June 29, aged 27 years, 5 months, 5 days (in Barre).

Medcalf, George Morrison, March 10, aged 80 years, 9 months.

Sprague, Andrew Lyman, Aug. 11, aged 76 years, 3 months, 2 days.

Marriages.

Feb. 8—Alton E. Scribner of Randolph and Audrey L. Slack of Chelsea.

April 9—Charlie W. Eastman and Lena B. Luce, both of Chelsea.

May 5—Glenn E. Kennedy and Mildred I. Austin, both of Chelsea.

May 30—Victor A. Austin of Chelsea and Eunice R. Taylor of Cambridge.

June 15—Ellis C. Crum and Doris L. Doyle, both of Guilford, Conn.

June 22—Clyde E. Hutchinson of Washington and Verle B. Lyon of Chelsea.

June 27—Floyd L. Thompson and Nettie L. Luce, both of Chelsea.

July 20—Henry J. Williams of Moretown and Margaret L. Braman of Chelsea.

Aug. 1—Walter S. Gobin and Yvonne M. Bernard, both of Plainfield, N. H.

Aug. 16—Julian N. Hill of Chelsea and Thelma P. Hutchinson of Brookfield.

Aug. 17—John A. Bellefeuille of Tunbridge and Shirley H. MacKeil of Chelsea.

Aug. 17—Ernest M. Nichols of Hartford and Elsie L. Eastman of Chelsea.

Sept. 12—Lewis N. Austin and Thelma N. Downing, both of Chelsea.

Oct. 5—Floyd E. Reed of Wallingford and Mildred Gates of Chelsea.

Oct. 6—Lewis M. Rivers of Chelsea and Grace F. Hood of Randolph.

Oct. 10—Roger C. Gilman of Chelsea and Clara A. Titus of Vershire.

Oct. 10—Ivan Spencer of Washington and Hazel E. Dickinson of Chelsea.

Dec. 17—Guy H. Ladd and Uda R. Boardman, both of Chelsea.

Dec. 18—Burt W. Hoadley of Bethel and Phyllis L. Heath of Chelsea.

Dec. 24—John R. Gardner and Ruth E. Davis, both of Chelsea.

15. To see if the town will vote to have its fiscal year end December 31, 1941.

16. To vote on these questions:

Shall licenses for the sale of malt and vinous beverages be granted in this town?

Shall spirituous liquors be sold in this town?

17. To vote on these questions:

Shall baseball be permitted on Sunday in this town?

Shall moving pictures be permitted on Sunday in this town?

Shall lectures and concerts be permitted on Sunday in this town?

18. To transact any other proper business.

E. HAROLD COLBY,
O. E. BURGESS, Selectmen.
FRED B. SANBORN,

Chelsea, Vt., Feb. 18, 1941.

WARNING

The legal voters of the Town and Town School District of Chelsea are hereby notified and warned to meet at the Town Hall in Chelsea on Tuesday, the 4th day of March, A. D. 1941, at 10:30 o'clock A. M. to act on the following articles:

1. To choose a moderator and town clerk.

2. To receive and act upon the reports of the several town officers.

3. To see if the town will authorize its selectmen to appoint a road commissioner, and if so, whether one or two shall be appointed.

4. To choose all necessary officers for the town and town school district for the ensuing term.

5. To raise money to pay the indebtedness of the town and current expenses for the ensuing year.

6. To see what amount of tax the town school district will vote for the maintenance of schools.

7. To see what amount of tax the town will vote for the maintenance of highways.

8. To see if the town will authorize its selectmen to borrow money from time to time when necessary to carry on the business of the town.

9. To see if the town will vote to place its tax bills in the hands of the Town Treasurer for collection.

10. To see if the town will authorize its selectmen to contract with Chelsea Fire District No. 1 for fire protection of buildings and other property of the town outside said Fire District and within the town for the year beginning April 1, 1941.

11. To see if the town will appropriate a sum of money for the support of the Chelsea Public Library, and if so, how much.

12. To see if the town will appropriate a sum of money for the observance of Memorial day, and if so, how much.

13. To see if the town will authorize the selectmen to expend a sum of money to induce a physician to locate or remain in town.

14. To see if the town will vote to adopt daylight saving.

(Continued on inside of back cover)

COLLECTION
UNIVERSITY
OF
VERMONT
LIBRARY

ANNUAL REPORT

Chelsea Village — Fifty years ago

Chelsea, Vermont

January 31, 1942

ANNUAL REPORT

Chelsea, Vt.

January 31, 1942

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BRING THIS REPORT TO TOWN MEETING

Chelsea Job Press, Printers, Chelsea, Vt.

Town Officers 1941-1942.

Moderator,		O. Fay Allen
Clerk,		J. M. Comstock
Selectmen,	Oliver E. Burgess	Term expires 1942
	Fred B. Sanborn,	Term expires 1943
	Dean H. Gilman	Term expires 1944
Treasurer,		J. M. Comstock
Overseer of Poor,		Charles F. Button
Road Commissioner,		George D. Lyford
Constable,		Chauncey C. Liese
Collector of Taxes,		Chauncey C. Liese
Listers,	Percy J. Heath,	Term expires 1942
	Angier M. J. Edwards,	Term expires 1943
	Charles H. Baraw,	Term expires 1944
Trustees of Public Money,	Harold E. Walker,	Term expires 1942
	Frank W. Button,	Term expires 1943
	George E. Chase,	Term expires 1944
School Directors,	Arline B. Titus,	Term expires 1942
	E. Ralph Walker,	Term expires 1943
	F. Ray Keyser,	Term expires 1944
Auditors.	O. F. Allen,	Term expires 1942
	Russell G. Corwin,	Term expires 1943
	Archie H. Bailey,	Term expires 1944
Trustees of Public Library,	M. S. Bicknell,	Term expires 1942
	J. M. Comstock,	Term expires 1943
	Mary A. Griffin,	Term expires 1944
	Nellie S. Hood,	Term expires 1945
	O. Fay Allen, Jr.,	Term expires 1946
Superintendent of Schools,		H. V. Wheelock
Clerk of School Board,		Arline B. Titus
Town Grand Jurors,		E. R. Walker & F. Ray Keyser
Town Agent,		O. Fay Allen, Jr.
Surveyor of Wood and Lumber,		Fred B. Sanborn
		Guy W. Bowin
Fence Viewers,		G. Warren Cross
		E. R. Walker
Weigher of Coal,		Henry F. Gates
Pound Keepers,		M. S. Bicknell
		Everett F. Spear
Supervisor Old Age Assistance		O. Fay Allen
Cemetery Commissioners,	Percy J. Heath,	Term expires 1942
	J. M. Comstock,	Term expires 1943
	C. N. Dearborn,	Term expires 1944
	S. C. Wilson,	Term expires 1945
	Edward B. Hatch,	Term expires 1946

This page is dedicated to the men and women of the community who are with our armed forces

Commander Leland Jordan, U. S. N.
Captain Lynn Bowin
Miss Edith Burgess, R. N., U. S. N.
Second Lieut. Marjorie Burbank, R. N.
Stf. Sgt. F. K. Higgins, U. S. M. C.
Sgt. Robert W. Hook, A. S. N.
Corp. William L. Scott
Corp. Robert B. Roberts
Paul V. Higgins, Phm. 3/c, U. S. N.
Pvt. 1st Class Morton S. Robbins, Jr.
Pvt. 1st Class Floyd Reed
Pvt. Lyle O. Felch
Pvt. George H. McCreedy
Pvt. Leland Richards
Pvt. Gerald E. Slack
Pvt. Arthur DeAlmeida
Pvt. William K. Roberts
Pvt. Richard Betts
Pvt. Harold E. Walker
Pvt. Pearl Eastman
Pvt. Ernest Hathaway
Pvt. Kenneth Dow
Pvt. Robert Button
Pvt. Wilfred N. Hodgdon
Pvt. Donald Bean
Pvt. Guy O'Donnell
Pvt. Edward Hanson

If you know of any errors or omissions in above list please notify Archie F. Sanborn, Com. Chelsea Post American Legion.

TOWN OF CHELSEA, VT.

1941-1942.

Population, 1,007. Area, 23,818 acres. Altitude, 840 feet. Miles of highways, 92.90, of which 10 miles is State Highway.

Real and personal grand list	$5,396.73
Polls, 516	516.00
Total grand list.	$5,912.73

Basis of Grand List.

List value of real estate in town	$452,410.00
List value of personal property in town	95,197.00
List value of all taxable property in town	$547,607.00
List value of personal property offset	7,934.00
List value of property taxed	$539,673.00
One per cent of list value of property taxed	$5,396.73
Taxable polls, 516 at $1	516.00
Grand list of town.	$5,912.73

Comparative Statement.

Grand List For Past Five Years.

1937	$5,877.61
1938	5,913.92
1939	5,836.44
1940	5,869.13
1941	5,912.73

Tax Rate For Past Five Years.

1937	$3.27
1938	3.48
1939	3.34
1940	3.60
1941	3.80

Total Tax Raised.

(School tax included)	Amount raised
1937—$3.27 and $2.50 old age assistance	$20,567.28
1938—$3.48 and $2.50 old age assistance	21,911.20
1939—$3.34 and $2.50 old age assistance	18,320.21
1940—$3.60 and $2.50 old age assistance	22,450.10
1941—$3.80 and $2.50 old age assistance	23,759.56

FINANCIAL CONDITION

General or Town Account.

Assets—What We Own.

(Real estate and personal property not included.)

Leased land rent (due and unpaid)	$23.65
Uncollected taxes	4,366.72
Balance due on note, interest included to Mar. 12, 1942, signed by Maurice and Doris Kennedy, secured by mortgage on Laird village place	60.97
On hand, sanding account	11.13
On hand, general account	1,705.96
Total assets.	$6,168.43

Liabilities—What We Owe.

Borrowed money, National Shawmut bank	$14,000.00
Outstanding orders, general account	5.84
Outstanding order, highway account	2.00
Total liabilities.	$14,007.84
Total assets	6,168.43
Indebtedness of town Feb. 1, 1942	$7,839.41
Indebtedness of town Feb. 1, 1941	10,299.22
Decerease of town indebtedness Feb. 1, 1942	$2,459.81
Increase of school indebtedness Feb. 1, 1942	85.65
Total decrease in indebtedness.	$2,374.16

School Account Indebtedness

As of June 30, 1941 (end of school year)	$598.01
This indebtedness consists of note to Frank H. Button for $600, less actual cash balance if outstanding orders were paid, $1.99.	
School indebtedness June 30, 1940.	512.36
Increase of school indebtedness.	$85.65

INVENTORY OF TOWN PROPERTY

(Real estate listed as per listers' appraisal)

Real estate—		
Laird farm	$1,000.00	
George farm	700.00	
A. E. Bacon place	390.00	
Garage	1,500.00	
Town forest	50.00	
Town hall	10,000.00	
Town barn	300.00	
North Common	200.00	
South Common	200.00	
Building lot in District No. 1	50.00	
Total		$14,390.00
Office equipment		200.00
Town hall equipment		200.00
Road machine, tools, etc.		300.00
Wood in Town hall		75.00
Wood in garage		27.50
Grease and oil and feul (tractor)		161.41
Lumber on skids (Laird farm)		78.50
Bridge material		39.74
Cedar posts		8.60
Sawed lumber (Laird farm)		170.63
Blades for snowplow		96.41
Tractor and plow cost	$6,300.00	
Less depreciation	5,300.00	
		1,000.00
New truck plow	$525.00	
Less depreciation	225.00	
		300.00
Total		$17,047.79

School Property.

School building in District No. 1	$1,000.00	
School building in district No. 2	4,000.00	
Gymnasium in District No. 2	500.00	
Athletic field	500.00	
School building in District No. 5	1,000.00	
School building in District No. 8	500.00	
School building in District No. 9	1,000.00	
School building in District No. 10	400.00	
		$8,900.00
Equipment, furniture, etc.		500.00
Books and supplies		500.00
Total		$9,900.00
Total value of town property		$17,047.79
Total value of school property		9,900.00
Total		$26,947.79

TREASURER'S REPORT

GENERAL TOWN ACCOUNT

Receipts.

On hand Feb. 1, 1941—		
General account	$3,250.75	
Sanding roads account	169.08	
		$3,419.83
From C. C. Liese, collector—		
Delinquent	$4,600.18	
On list of 1941	12,635.13	
		17,235.31
From State Treasurer—		
For town highway	$5,798.25	
For state aid work	1,021.35	
For resurfacing	229.89	
For winter roads	63.10	
		7,112.59
For dog licenses		310.90
Fod wood and lumber from Laird farm		411.95
From M. F. Kennedy, payment on Laird place		217.00
For use of tractor on highway		513.97
For rent of Town hall		214.00

For lease land rent	204.45
From Roberts lighting fund	25.00
From liquor license	25.00
For damage to bridges	79.33
For sale of dynamite	12.97
For sale of goods from Bacon place	5.00
From a refund of interest on orders	8.50
From a refund to poor account	10.00
From sale of stringers, road machine wheels	26.75
Money borrowed	36,000.00
	$65,832.55

Disbursements.

Selectmens orders paid—		
For money borrowed, 1941	$22,000.00	
For money borrowed, outstanding Feb. 1, 1941	15,105.00	
For money borrowed, cemetery funds	5,476.55	
		$42,581.55
For general expense (1941)	$8,064.44	
For general expense outstanding	474.94	
		8,539.38
For sanding roads (1941)	$427.24	
For sanding roads outstanding	26.35	
		453.59
For snow roads (1941)	$913.11	
For snow roads, outstanding, Feb. 1, 1941	155.44	
		1,068.55
Total selectmens' orders paid		$52,643.07
Overseer's orders paid 1941		2,212.88
Road commissioner's Orders—		
Paid 1941 town tax $2,055.07		
Outstanding Feb. 1, 1941 9.60		
	$2,064.67	
Unselected, 1941	5,822.50	
State aid	1,021.85	
Resurfacing	344.84	
		9,253.86

Justice of peace orders paid	5.65
Total orders paid.	$64,115.46
Cash on hand and in bank, sanding Road account	11.13
Cash on hand and in bank, general account	1,705.96
	$65,832.55

JOHN M. COMSTOCK, Treasurer.

PROOF OF AUDIT OF TOWN ACCOUNT

Orders paid by Town Treasurer, Jan. 31, 1941, to Feb. 1, 1942—	
General account	$43,540.99
Sanding roads	427.24
Snow roads	913.11
Total this year's orders paid	$44,881.34
Paid last year's orders	656.73
Previous interest-bearing orders paid	7,105.00
Total Selectmen's orders paid.	$52,643.07
Orders drawn by Selectmen, 1941 (page 21)	$44,881.34

Overseers' Account.

Overseer's orders paid as per treasurer's account—	
Overseer's orders drawn, 1941	$2,212.88
Overseer's orders paid, 1941	$2,212.88

Highway Accounts.

Highway orders paid as per treasurer's account for 1941	$9,246.26
Last year's orders paid	9.60
Total orders paid.	$9,355.86

Justice of Peace Account.

Justice of peace orders drawn, 1941	$5.65
Justice of peace orders paid.	$5.65

Outstanding Orders Feb. 1, 1942.

1940	No.		
Jan. 27	934	Selectmen's account, Ethel Wellington	$5.84
1941	No.		
Sept. 9	823	Unselected account, William Boyd	2.00
			$7.84

GENERAL ACCOUNT

WHAT WE HAD TO SPEND

Actual Money Received For Use of Selectmen, Feb. 1, 1941, to Feb. 1, 1942.

Cash on hand Feb. 1, 1941		$3,419.83
1941 taxes collected	$10,565.68	
Delinquent taxes collected	4,600.18	
		15,165.86
Received from State Treasurer for winter roads		63.10
Received from M. F. Kennedy, pay on Laird Village place		217.00
Received from wood and lumber sold from Laird farm		411.95
Received from dog licenses		310.90
Received from road commissioner (use of tractor)		513.97
Received for rent of Town hall		214.00
Lease land rent received		204.45
Roberts lighting fund		25.00
Liquor license		25.00
Damage to bridges		79.33
Sale of goods from Bacon place		5.00
Refund of interest on order		8.50
Sale of stringers, dynamite, etc.		27.00
		$20,690.89
Money borrowed		36,000.00
		$56,690.89

WHAT WE SPENT IT FOR

To apply on money borrowed in 1941	$22,000.00	
Paid money borrowed previous to 1941	15,105.00	
Paid Highland Cemetery Commission amount of funds for which town was liable	5,476.55	
		$42,581.55

(See cemetery commissioners' report.)

Orders Drawn By Selectmen.

Orders drawn by selectmen—		
For general running expenses	$8,064.44	
For snow roads	913.11	
For sanding roads	427.24	
		$9,404.79
Balance of Overseer's account charged to General account		2,202.88
Balance of Highway account charged to General account		122.20
Balance of Justice of Peace account charged to General account		5.65
Paid oustanding order from last year		656.73
Leaving cash on hand—		
General account	$1,705.96	
Sanding Roads account	11.13	
		$1,717.09
		$56,690.89

Town Officers.

C. C. Liese, tax collector	$302.72
O. F. Allen, auditor	15.50
R. G. Corwin, auditor	24.75
A. H. Bailey, auditor	24.75
Angier Edwards, lister	35.00
C. H. Baraw, lister	35.00
P. J. Heath, lister	35.00
J. M. Comstock, lister	12.40
Dr. O. W. Hodgdon, health officer	52.00
Fred B. Sanborn, selectman	15.00

D. H. Gilman, selectman	15.00
O. E. Burgess, selectman (chairman)	75.00
J. M. Comstock, town clerk and treasurer	127.98
C. F. Button, overseer	50.00
	$820.10

Laird Farm.

Dwight McCullough, hauling logs	$6.00
Gerald Slack, hauling logs	1.80
Harry O'Donnell	15.78
C. C. Liese, taxes of Harry O'Donnell $1.62, Clyde Lyon $6.55, Ralph Lyon $17.00	25.17
Vt. Forest Service, trees	42.00
Clyde Lyon, hauling logs and wood	29.68
Lewis Austin, hauling logs and wood	10.85
Fred B. Sanborn and man, trucking, sawing and planing lumber, setting trees	159.86
Alfred George, cutting lumber, posts, and skidding logs	64.50
Raymond Doyle, freight on trees	1.11
George Hayward, setting trees	3.60
Edgar Downing, setting trees	3.60
Arthur Bearor, setting trees	3.60
Lawrence Burgess, cutting posts	4.80
O. E. Burgess, peeling posts, piling wood	9.75
Ralph Lyon, hauling wood and logs	98.50
Total	$480.60

Income Laird Farm.

Sawed lumber sold	$169.44
Wood sold	218.00
Posts sold	14.25
Sawed lumber on land	170.63
Posts on hand	8.60
Logs on skids	78.50
Due from Herbert Lyford for hay	20.00
Due from Agricultural Conservation program	56.59
Total	$736.01

Town Hall.

F. E. Hood, (janitor) and cash paid for supplies	$165.05
Electric lights	49.64

Allen & Underhill, supplies and labor		3.08
E. H. Colby, supplies and cement		3.65
O. E. Burgess, labor and supplies		22.25
Sears & Roebuck (lock)		3.08
C. B. Croft, merchandise		.90
Robbins & Robbins, merchandise		3.92
F. R. & E. L. Keyser, water rent		12.00
Fred B. Sanborn, trucking wood and sand supplies		23.58
J. M. Comstock, (treasurer) wood and lumber (Laird Farm)		28.07
A. F. Sanborn, labor and materials		17.19
C. W. Averill Co., 1 oil heater		8.65
H. N. Sanborn, 5 gallons of kerosene		.60
A. H. Bailey, floor wax		3.00
		$344.66
Rentals received during year	$214.00	
Wood on hand	75.00	
Rents received and wood on hand	$289.00	

Money Borrowed.

Orange County branch, National White River Bank in Bethel	$14,000.00
J. M. Comstock, treasurer, Cemetery funds	5,476.55
National Shawmut Bank of Boston	16,000.00
	$35,476.55

(Owing note at National Shawmut Bank of $14,000.00)

Interest Paid.

Orange County branch, National White River Bank in Bethel	$460.19
F. M. Gates, trustee for Ashley children	12.15
Mary L. Taplin	30.80
F. W. Button	73.14
F. E. & N. S. Hood	41.25
J. M. Comstock	25.80
J. M. Comstock (treasurer)	38.94
	$682.27

(Interest refund from F. W. Button $8.50)
(Total interest paid to Feb. 1, 1942 $673.77)

Streets.

Electric lights, streets and bridges	$375.00
P. J. Heath, plowing sidewalks	11.00
	$386.00

(Received from Roberts light fund $25.00

Commons.

A. N. George, mowing and cleaning	$68.63
O. E. Burgess, mowing and cleaning	4.50
	$73.13

Damage Done By Dogs.

Guy F. Moxley, sheep	$97.00
W. M. Boyd, sheep	127.50
H. W. Burbank, sheep	30.00
Clifford Ryder, lamb	3.50
Lyman Burbank, sheep	10.00
Alfred Dodge, sheep	10.00
	$278.00

Tractor Expense On Dirt and Snow Roads.

Fuller Slayton, fuel oil	$100.44
E. H. Colby, Zerex, heater hose and supplies	23.69
Allen & Underhill, insurance	25.30
Gerald Slack, labor	29.00
George Lyford, labor	2.80
Forest Sanborn, labor	2.80
Ernest Royce, labor	12.53
Caselini-Venable Corp., supplies	5.39
A. M. Flanders, sharpening grousers	15.00
Albert Coburn, labor	5.10
F. B. Sanborn, labor, self and man, use of truck to West Lebanon	28.51
P. I. Perkins Co., labor and repairs	220.20
F. A. Slayton, drum of oil	33.02
C. B. Croft, supplies and prestone	2.88
Southwestern Petroleum Co., grease	60.06
E. H. Kennedy, battery and labor	13.60
Miller Machine Co., sharpening grousers	12.50
Victor Austin, labor	5.25
H. F. Gates, gas, oil, etc.	9.54

A. F. Sanborn, pipe		.25
Lincoln Iron Works		9.44
		$617.30
Road Commissioner, use of tractor	$513.97	
Grease, oil and fuel on road	161.41	
Wood on hand	27.50	
	$702.88	

Miscellaneous.

N. E. Tel. & Tel. Co.	$38.95
Electric lights (garage)	12.00
Allen & Underhill, printing and other supplies	176.66
Allen & Underhill, insurance	41.60
J. M. Comstock, postage, recording deeds, births and deaths, etc.	13.29
Alice Walker, West Hill ministerial rights	19.50
Wheeler & Clark, dog tags	5.32
Edgar Downing, guard at forest fire	4.80
P. J. Houston, labor and milage, forest fire	2.95
Gerald Slack, guard at forest fire	4.35
Max L. Hayward, repairs and sharpening lawn mowers	9.25
Vt. Concrete Pipe Corp.	6.70
C. B. Croft, merchandise	3.70
E. H. Colby, 3 brooms, 8 gals. kerosene	3.36
Brown Fence & Wire Co., paint	17.50
C. C. Liese, dog warrants and postage paid	20.04
C. C. Liese, Dr. Merchant killing dog to apply on taxes	2.00
C. C. Liese, taxes abated	101.20
C. C. Liese, to apply Arthur Bearor taxes, labor at Old cemetery	13.35
O. E. Burgess, labor and cash paid for paint and clapboards on town barn	4.31
O. E. Burgess, repairing fence at Wiggins cemetery	4.41
O. E. Burgess, piling lumber, repairing fountain and hitch rail, mileage on sheep dogs, etc.	13.05
O. E. Burgess, mowing Spear cemetery, cutting hemlock, posting notices, etc.	3.37

O. E. Burgess, postage, labor at garage, and express paid	4.69
A. N. George, labor at town barn and Wiggins cemetery	3.30
Frank Lougee, mowing Lincoln cemetery	2.00
Mark Dunbar, mowing and cutting bushes, Laird cemetery	4.20
Farmers' Co-operative Fire Insurance Co., (town property)	9.60
P. J. Heath, appraising sheep killed by dogs	2.00
F. M. Gates, appraising sheep killed by dogs	2.00
Fred B. Sanborn, forest fire, self and man, road meeting, freight, mileage	8.40
Lincoln Iron Works, items as per invoice	119.20
Montgomery Ward Co., paint	6.26
H. W. Burbank, use of water tub	2.00
D. H. Gilman, time and mileage in sheep killing, road meeting, etc.	12.00
Guy Moxley, gravel	1.20
Fred B. Thomas, guardian papers	1.00
F. Ray Keyser, Granite Mutual Fire Ins. Co.	41.60
E. B. Hatch, Union Mutual Fire Ins. Co.	13.20
Athol Coburn, labor on snow fence	3.00
G. D. Lyford, labor on ice	2.80
Hazel Flanders, ministerial money and care of clock	63.00
A. M. Flanders, welding chain	2.25
Wilson & Keyser, legal advice and collection fee	32.00
Alice Allen, mowing Allen cemetery	2.00
St. Johnsbury Trucking Co., freight on plow blades	2.38
A. F. Sanborn, glass for garage	.60
	$862.34

Bridges.

Court House Bridge.

F. B. Sanborn, self, truck and man	$44.88
F. B. Sanborn, 3 gals. kerosene	.36
O. E. Burgess, labor	19.20
Chelsea Mills, 8 gals. kerosene	.96

Chelsea Mills, 9 bags cement	6.75
C. B. Croft, materials	3.95
Robbins & Robbins, bolts	.26
Orange Taylor, self and truck	2.50
Lucas Bridge.	
L. N. Lucas, labor	1.25
O. E. Burgess, labor	1.83
Braman Bridge.	
W. A. Reed, labor	3.00
O. E. Burgess, labor	1.50
F. B. Sanborn, self, man and truck	7.79
Pratt Bridge.	
W. A. Reed, labor	3.00
F. B. Sanborn, self, man and truck	13.50
Salls Bridge.	
Orange Taylor, self and truck	4.00
Everett LaFrancis, labor	8.10
F. B. Sanborn, self, man and truck	25.60
O. E. Burgess, labor	1.80
Chelsea Mills, cement and kerosene	10.62
Mrs. John Salls, labor by T. Gay	8.90
Grimes Bridge.	
F. B. Sanborn, self, man and truck	14.51
Everett LaFrancis, labor	4.20
O. E. Burgess, labor	1.20
Moxley Bridge.	
Button Bros., roofing	50.38
Everett LaFrancis, labor	5.40
O. E. Burgess, labor	4.50
F. B. Sanborn, self and truck	7.63
Jordan Bridge.	
F. B. Sanborn, self, man and truck	5.35
O. E. Burgess, labor	1.50
Bearor Bridge.	
F. B. Sanborn, self, man and truck	3.30
Clough Bridge.	
F. B. Sanborn, self, man and truck	19.90
Arthur Braman, 390 feet bridge stringers	7.80
Everett LaFrancis, labor	5.10
O. E. Burgess	1.50
Bridges to Merle Dodge.	
F. B. Sanborn, self, man and truck	28.85
O. E. Burgess, labor	1.20

Small Town Farm Bridge.

F. B. Sanborn, self, man and truck	4.50
O. E. Burgess, labor	1.80

Boyd Bridge.

F. B. Sanborn, man and truck	1.30
O. E. Burgess, labor	1.05

Ryder Bridge.

F. B. Sanborn, man and truck	3.50
O. E. Burgess, labor	.90

Bacon Bridge.

F. B. Sanborn, 2 men and truck	4.88
O. E. Burgess	.90
	$350.90

Miscellaneous Bridge Work.

Dan Stoughton, use of cement mixer, 1940	4.80
Everett LaFrancis, labor on bridges and railings	14.25
Orange Taylor, trip to Rutland for oil for bridges	6.00
O. E. Burgess, repair of railings and painting, skidding hemlock	12.60
F. B. Sanborn, man and truck on railings	1.50
Socony Vacuum Co., 2 drums preserving oil	16.50
Button Bros., 86 lb. spikes	4.73
G. H. Sanborn, paint for railings	6.50
J. M. Comstock, treasurer, Laird Farm, for railings and posts	57.23
P. J. Heath, skidding hemlock	3.00
D. H. Gilman, cutting and skidding hemlock	4.50
Orange Taylor and truck, Town Farm bridge	2.50
Total cost of bridges	$485.01

L. A. Burbank, old bridge stringers	$4.50	
J. P. Davis, iron stringers	5.00	
Sager damage to Burbank bridge	75.00	
Russell Magoon damage to Lucas bridge	4.33	
Spikes on hand	2.75	
Hemlock on skids for plank	24.49	
Wood preserving oil	12.50	
Materials on hand and cash received	$128.57	

Appropriations.

Dr. O. W. Hodgdon	412.50
W. A. Reed, Memorial day	50.00
E. B. Hatch, treasurer, Sesquicentennial	100.00
J. M. Comstock, treasurer, library	150.00
Lyman Burbank, treasurer, Farm Bureau	155.06
Chelsea Fire District No. 1, fire protection	100.00
	$967.56

For publishing history of town $200 on hand.

A. E. Bacon Real Estate.

Button Brothers, 1 roll roofing	$1.50
Fred B. Sanborn, self, man and truck	$9.14
	$10.64

Goods and hay sold $5.00.

Hoyt and Clara D. Battey.

Part payment as per agreement on purchase price of $250.00 on hemlock lumber	$98.43

Sanding Roads.

George Lyford, labor	$42.80
Dwight McCullough, self and truck	68.00
Paul Morey, labor	15.10
Ernest Royce, labor	16.20
Walter Grant, self and truck	53.32
Kenneth Hill, labor	18.45
A. C. Coburn	12.90
Guy Moxley	14.00
P. D. Sargent, self and truck	62.25
International Salt Co.	40.00
Athol Coburn	4.72
Orange Taylor, self and truck	20.25
Gerald Slack	20.92
Raymond Moulton	4.72
Willis Austin	4.72
William Reed	4.72
F. J. Austin, gravel	12.60
E. H. Kennedy, labor on sander	1.90
F. B. Sanborn	8.97
	$427.24

Cash on hand Feb. 1, 1941	$169.08
Tax raised 1941	295.64
Amount to be used	$464.72

Taxes.

C. C. Liese, tax on town property and fire tax	$158.35
H. N. Mattison, county tax	117.40
T. H. Cave, state treasurer, road assessment	678.54
T. H. Cave, state treasurer, old age assistance	1,158.75
	$2,113.04

Snow Roads.

E. G. Thorne, breaking roads	$2.70
T. H. Cave, state treasurer, 1 sander	20.00
George Lyford, labor	75.41
Forest Sanborn, labor	53.25
Gordon Heath, labor	3.00
Kenneth O'Donnell, shoveling snow	2.10
Dwight McCullough, plowing snow	190.14
Kenneth Colby, men and fuel to snow plow	1.00
E. H. Colby, men and fuel to snow plow, labor and kerosene	10.95
Ernest Royce, labor	54.38
Gerald Slack, labor	73.90
Harry O'Donnell, shoveling snow	1.95
Earl Russell, shoveling snow	3.55
E. H. Kennedy, jr., shoveling snow	2.80
Athol Coburn, shoveling snow	3.30
F. N. Dodge, shoveling snow	1.50
Joseph Horton, shoveling snow	2.10
Neal Felch, shoveling snow	2.10
Ray Thorne, shoveling snow	.60
Clayton Woodworth, shoveling snow	1.50
O. E. Burgess, shoveling snow and labor on plow	4.80
G. M. Taylor, breaking roads	6.00
F. B. Sanborn, labor, shoveling snow, labor on thawing outfit, etc.	39.13
Caselini, Venable Corp., repairs for snow plow	49.22
Guy Ladd, plowing snow	55.13
A. M. Flanders, welding sander	2.50
H. N. Sanborn, use of truck	2.00

D. H. Gilman, putting up snow fence		1.00
P. J. Perkins Co., repairs for snow plow		30.48
Lincoln Iron Works, repairs for snow plow		46.98
Eustace Ritchie, light bulbs for plow		1.00
W. A. Reed, labor on snow fence		.45
A. F. Sanborn, repairing thawing outfit		13.55
		$758.47
Received on State Aid winter roads	$63.10	
Due from State, part of unselected money	500.00	
Repairs for snow plows (blades) on hand	96.41	

Summary of Orders Drawn.

Town officers		$820.10
Laird Farm		480.60
Town hall		344.66
Money borrowed		35,476.55
Interest paid		682.27
Streets		386.00
Commons		73.13
Damage done by dogs		278.00
Tractor, dirt roads		462.66
Miscellaneous		862.34
Taxes		2,113.04
Appropriations		967.56
Bridges		485.01
A. E. Bacon, real estate		10.64
Hoyt and Clara Battey, part payment on hemlock		98.43
Total of general orders		$43,540.99
Snow roads	$758.47	
Snow road (tractor)	154.64	
		913.11
Sanding roads		427.24
Total orders drawn by selectmen		$44,881.34

LEASE LAND

Received For Parsonage Right During Year.

S. C. Wilson	$36.46
G. D. Lyford	75.52
Julian Hill	36.12
W. A. Reed	56.35
	$204.45

Division of Parsonage Right.

United Church	$39.00
West Hill Church	19.50

Due On Parsonage Right to Jan. 1, 1943.

W. A. Reed	$23.65

Received For School Right During Year.

H. W. Armstrong	$11.00
Harold Camp	.50
W. E. Burbank	4.50
V. R. Longley	1.50
G. M. Medcalf estate	.75
W. C. Lane	3.00
Flint Bros. Lumber Co.	6.25
P. J. Heath	3.25
	$30.75

TAXES ABATED

1931	Pearl and Mary Hackett	$8.14
1933	John Scales	4.20
1935	Bert Flanders	5.36
	William Hathaway	.57
	Jennie Green	3.92
1936	Ethelyn Day	4.94
	Jennie Green	4.94
1937	William Hathaway	.99
	Ethelyn Day	5.77
1938	William Hathaway	1.39
	George McCreedy	9.77
	Charles Angell	5.98
1939	Ruth Brennan	5.84
	William Hathaway	1.34
	Charles Angell	5.84
1940	William Hathaway	.91
	Clara Larkin	6.10

1941—William Lyford	6.30
Carl Downing	6.30
William Hathaway	6.30
Helen Hathaway	6.30
	$101.20

REPORT OF THE SELECTMEN FOR THE YEAR ENDING JAN. 31, 1942.

Early in the year we arranged with Mr. E. A. Davis of the National Shawmut Bank of Boston to loan us the money needed to refinance our notes and interest-bearing orders and the money we would need in anticipation of taxes at the rate of two per cent. This has reduced the interest paid this year and will still further reduce it in the coming year. Early in April we borrowed $20,000.00 to refinance our loans of $19,476.55. Later we borrowed $10,000.00 in anticipation of taxes. We have paid the note of $10,000.00 and $6,000.00 on the $20,000.00 note, leaving the balance due at $14,000.00 on Feb. 1, and have cash on hand of $1,698.12.

The History of Chelsea has been written and negotiations are in progress with publishers for printing the same, and the appropriation of $200.00 is to be used for that purpose.

Our dog damage is extremely large; perhaps this could be corrected by being more careful of letting dogs run at large, and reporting to your selectmen stray dogs and dogs that run deer.

In repairing bridges it has been our policy to build suitable railings and paint these white as a warning to the traveling public, and protection of the bridge. The cost of bridge maintenance the coming year might be more although the condition of most of the bridges is good.

This year we reserved with the Vermont State Highway Department $500 of the unselected highway money to be used for winter maintenance on our highways.

Our town property and machinery are in fair condition and there should not be more than the usual expense in their maintenance. We feel that the town should endeavor to reduce its indebtedness and free

ourslves from debt during the coming years. A tax as large as raised this year should be raised next year. We would suggest the following budget for the coming year:

Town hall	$350.00
Town officers	850.00
Laird farm	200.00
Miscellaneous	900.00
Interest	450.00
Streets	400.00
Commons	75.00
Tractor	400.00
Taxes	1,100.00
Dog damage	100.00
Bridges	600.00
Appropriation	500.00
Sanding roads	400.00
Snow roads	1,200.00
Welfare department	2,500.00
	$10,025.00

O. E. BURGESS,
F. B. SANBORN,
D. H. GILMAN, Selectmen.

HIGHWAY DEPARTMENT

Our town highway system comprises 92.90 miles of roads, divided as follows: 4.60 miles "state aid" highway, 10.75 miles of "state" highway and 77.55 miles of "town" highway. The state highway is the highway from the Tunbridge town line to the Washington town line and from the junction near the Bank block to the Vershire line. The state aid highways are the road from George Densmore's to the Brookfield line above Irving Hood's and from the junction near James Kennedy's to the Arthur Bacon place. The balance are town highways.

AUDITORS' REPORT.

What We Had to Spend.

Town tax of 35 cents		$2,069.45
Received from State Treasurer—		
For unselected work	$5,798.25	
For resurfacing work	229.89	
For state aid work	1,021.35	
		7,049.49
Received from material sold		12.72
		$9,131.66
Due from Merle Dodge for services rendered		16.32
Total money available.		$9,147.98

What We Spent It For.

For general highway work (town tax)	$2,055.07
For unselected work (state fund)	5,824.50
For resurfacing (state pays two-thirds of amount expended)	344.88
State aid work (so-called permanent highways)	1,021.85
Total expended.	$9,246.26

Total amount expended	$9,246.26
Total amount available	9,147.98
Actual overdraft.	$98.28

Actual overdraft	$98.28	
Due but not paid	16.32	
Last year's order paid	9.60	
		$124.20
This year's order outstanding		2.00
Balance charged to general account.		$122.20

Comparative Table.

Expended on highways, town roads.

1937	$8,461.39
1938	7,567.81
1939	6,912.58
1940	8,874.12
1941	9,246.26

GENERAL HIGHWAY WORK

George D. Lyford, Road Commissioner.

Totals orders drawn for labor		$1,736.48
Total orders drawn for material		100.65
Total orders drawn for equipment		217.94
Totals orders drawn.		$2,055.07
Money available—		
Town tax of 35 cents		$2,069.45
Material sold		8.85
		$2,078.30
Amount unexpended	$23.23	

GENERAL HIGHWAY—1941

Thomas Hill, labor	$4.80
M. R. Whitney, labor	3.30
Nelson Kindell, labor	7.25
Herbert Lyford, labor, team and truck	55.05
George D. Lyford, labor	179.30
G. L. Slack, labor	103.50
N. E. Felch, labor with team	6.00
Nelson Lyford, labor with team	5.10
Athol Coburn, labor	80.64
Ed. Paul, labor	11.04
P. D. Sargent, labor with truck	96.60
Clyde Lyon, labor with team	10.80
Dallas Melendy, labor	10.80
William Reed, labor	76.80
Harry Cole, labor	15.75
G. M. Taylor, labor with team	19.20
Fred Lyon, labor	16.20
Glenn Kennedy, labor	54.15
Kenneth O'Donnell, labor	14.10
Victor Austin, labor	53.10
Ernest Royce, labor	50.85
Lewis Austin, labor	27.90
Edgar Downing, labor	13.50
Byron Downing, labor	47.70
F. Neal Dodge, labor	16.50
Glenn Button, labor with team	10.80
Donald Ramsey, labor	4.58
Orange Taylor, labor	30.95
John Doyle, labor with team	1.80
L. C. Smith, labor	3.00

A. C. Coburn, labor		32.10
J. E. Horton, labor		26.40
Elmer Pratt, labor		2.70
Walter Grant, labor with truck		402.50
Ernest Luce, labor with team		70.90
Mark Dunbar, labor		10.20
Raymond Kennedy, labor with team		24.60
Ara Preston, labor with team		10.80
Clayton Woodworth, labor with team		8.10
A. Edwards, labor with tractor		4.20
Dan Densmore, labor with team		12.00
Walter Druge, labor with team		43.05
Glenn Morgan, labor		8.10
Frank Gates, labor with team		8.40
Ray Throne, labor		3.60
C. C. Liese, taxes—		
Ernest Luce	$5.60	
Ed. Paul	6.72	
Athol Coburn	4.86	
G. L. Slack	6.80	23.98
Allen & Underhill, bond and books		23.40
C. B. Croft, hardware		28.63
A. F. Sanborn, repair work		4.24
Trow & Holden, bolt for grader		3.10
Lincoln Iron Works, tools		13.76
Vt. Highway Dep't., grader blades		10.10
L. N. Lucas, repair work		6.35
F. B. Sanborn, lumber		5.44
J. M. Comstock, grader blades		10.00
Mrs. Harley Sutton, toll		10.93
Frank Austin, gravel		19.80
Guy Moxley, gravel		34.80
A. M. Flanders, welding grader		4.50
J. M. Comstock, use of tractor		157.33
Total.		$2,055.07

RESURFACING

Total orders drawn for labor	$289.35
Total orders drawn for material	55.49
	$344.84
Received from State Treasurer	229.89
Net cost to town.	$114.95

Orders Drawn For Resurfacing.

G. L. Slack, labor	$16.95
Orange Taylor, labor with truck	84.75
Walter Grant, labor with truck	87.75
William Reed, labor	16.20
Dallas Melendy, labor	12.15
Victor Austin, labor	14.85
Byron Downing, labor	16.20
Glenn Kennedy, labor	12.15
Fred Lyon, labor	2.70
George D. Lyford, labor	21.60
Edgar Downing, labor	4.05
Guy Moxley, gravel	53.70
Mrs. Harley Sutton, toll	1.79
	$344.84

STATE AID HIGHWAY

Used in Upper Village.

Total orders drawn for labor	$313.15
Total orders drawn for material	708.70
	$1,021.85
Received from State Treasurer	1,021.35
Overdraft.	$ .50

(There is available from the state $438.22 for work next year.)

State Aid Highway Orders Drawn By Geo. D. Lyford.

Glenn Kennedy, labor	$18.90
Walter Grant, labor with truck	98.70
Orange Taylor, labor with truck	29.00
George D. Lyford, labor	12.00
F. B. Sanborn, labor	1.35
Victor Austin, labor	8.10
Ernest Royce, labor	8.10
Athol Coburn, labor	2.70
G. L. Slack, labor	7.05
Guy Ladd, labor with truck	13.50
Byron Downing, labor	2.70
William Reed, labor	2.70
V. B. Gates, labor with truck	15.60
James Kimball, labor	3.20

George Wight, labor with truck	15.60
Floyd Holt, labor with truck	19.60
D. C. Wilson, labor	3.60
Clifford Brook, labor	4.00
Lewis Hunt, labor	3.60
Ed. Putnam, labor with truck	40.15
Alex. Magalsky, labor with truck, material	3.00
Kopper Company, tar	151.20
Guy Moxley, gravel	15.00
Mrs. Harley Sutton, toll	.50
Treasurer of State of Vermont Highway Department for stone	542.00
Total.	$1,021.85

UNSELECTED HIGHWAY WORK

Orders drawn for labor		$4,454.92
Orders drawn for material		1,012.94
Orders drawn for equipment		356.64
		$5,824.50
Received from State Treasurer	$5,798.25	
Due from Myrle Dodge, for putting gravel on his road	16.32	
Received from R. G. Corwin for dynamite and caps	3.87	
		$5,818.44
Overdraft.		$6.06

Outstanding Orders.

No. 123	Sept. 9, 1941	William Boyd	$2.00

Unselected Highway Orders Drawn.

P. D. Sargent, labor with truck	$481.15
Ernest Austin, labor	33.60
Lewis Austin, labor	44.40
L. D. Roberts, labor	6.05
Byron Downing, labor	157.20
Carl Downing, labor	2.70
Ernest Royce, labor	58.65
Willis Austin, labor	27.12
Raymond Moulton, labor	84.70
Walter Grant, labor with truck	841.84

G. L. Slack, labor	261.75
Walter Lyon, labor	6.65
F. C. Turner, labor	79.50
William Boyd, labor with team	2.00
Clyde Lyon, labor with team	5.40
Warren Melendy, labor	37.87
J. R. Kennedy, labor	15.20
Edgar Downing, labor	11.40
R. H. Russ, labor	6.30
Glenn Kennedy, labor	8.10
Athol Coburn, labor	168.36
Dallas Melendy, labor	2.70
William Reed, labor	337.65
Paul Dunham, labor	59.40
Victor Austin, labor	242.10
Orange Taylor, labor with truck	942.45
George D. Lyford, labor	448.20
Ed. Paul, labor	15.84
C. C. Liese, taxes, Athol Coburn $13.59	13.59
J. M. Comstock, use of tractor and cedar posts	368.64
Guy Moxley, gravel	285.70
C. B. Croft, wire and staples	3.80
Vt. Explosive Co., dynamite and caps	89.50
Pennsylvania Culvert Co., culverts	121.85
New England Metal Co., culverts	463.89
Burger Metal Culvert Co., culverts	81.00
E. H. Colby, labor and cement	8.25
Total	$5,824.50

GEORGE D. LYFORD, Road Commissioner.

WELFARE DEPARTMENT

COMPARATIVE TABLE.

1937	$1,600.48
1938	5,373.47
1939	3,524.02
1940	2,600.82
1941	2,202.88

Expended From Roberts Poor Fund.

1937	$1,039.58
1938	484.29
1939	1,086.91
1940	567.23
1941	552.56

Orders Drawn by C. F. Button, Overseer, for Support And Care.

Department of Public Welfare—		
Dupont children	$356.70	
M. Hayward	42.14	
Hazel Holmes	150.00	
		$548.84
Arthur Bacon—		
Board and care	530.00	
Clothing, medicine, dentist, etc.	33.91	
		563.91
Byron Downing and family—		
Groceries	94.29	
Hauling wood	4.35	
Hospital	39.00	
		137.64
Ed. Royce and family—		
Clothing	11.96	
Groceries	99.89	
Rent	46.00	
Transportation of Lizzie Royce	5.50	
		163.35
Lloyd Hill (baby) hospital		10.00
Mrs. Flora Davenport, care (of which $10.00 has been paid back)		66.00
George Ovitt, groceries		111.43
Mark Dunbar, groceries		93.86
Will Hathaway and family—		
Hospital	114.90	
Groceries	49.19	
Wood	7.83	
		171.92
Stella Russell, hospital		20.60
Walter Lyon, hospital		130.50
Harry O'Donnell, hospital		63.00
Mrs. Persis Larrabee, care		11.41
Tramps		37.00
Freight on town and school commodities		54.85
Distributing commodities		25.00
Mileage		2.00
Postage		1.57
Total orders drawn		$2,212.88

ROBERTS POOR FUND

Disbursements have been made from the Roberts Poor Fund for the benefit of 14 persons or families to the amount of	$513.49
For flour for members of the board	39.07
Total orders drawn	$552.56

TREASURER'S REPORT

In Account With Roberts Poor Fund Board.

Receipts.

Balance on hand Feb. 1, 1941		$857.60
Received from Old Colony Trust Co., interest on fund		500.00
Received refund from C. H. Cleaves		71.00
Received interest on savings deposit		4.56
		$1,433.16

Disbursements.

Paid orders drawn by board—		
Last year's	$8.73	
This year's	552.56	
		561.29
Balance on hand Feb. 1, 1942		$871.87
This balance is made up as follows:		
Checking account in National White River Bank, Orange County branch		$44.02
Savings account in same bank		827.85
		$871.87

JOHN M. COMSTOCK, Treasurer.

OLD AGE ASSISTANCE DEPARTMENT

STATE HOUSE
MONTPELIER, VERMONT.

For the information of your taxpayers, the customary annual statement is presented for your town report.

Payments of Old Age Assistance to persons applying from your town amounted to $5,160.00 during

the year January 1, 1941 to December 31, 1941.

The number of recipients in December, 1941, was 26.

As this program touches every community and many persons, we believe the public should know the following facts:

Expenditures for Old Age Assistance in Vermont amount to over $1,000,000 a year. All payments are made on a budgetary basis and only after complete investigation by a trained social worker employed under Civil Service regulations. Since the beginning of the program ninety-six cents out of every dollar available to the Department has been expended for the aged and only four cents used for administration.

The increased cost of living and its effect on the budgets of some 5,600 aged persons currently receiving assistance each month constitutes a serious problem, impossible to solve because it is a financial one. This situation also prevents grants of assistance to new applicants who, in any cases, are quite as needy and deserving as those already receiving assistance. The resources of this department and its ability to make grants are determined by the State Appropriation, which is matched by Federal funds.

The advice and council of local officials and interested persons have been very valuable and are gratefully acknowledged.

Very sincerely yours,

W. ARTHUR SIMPSON, Director.

REPORT OF TRUSTEES OF PUBLIC MONEY FOR THE WEST HILL CEMETERY

Receipts.

Cash on hand Feb. 1, 1941	$301.96
Interest on Selectmen's fund, $225.00	3.94
This amount of $225.00 has been deposited in National White River bank in Bethel, Chelsea, Vt., and will be transferred to West Hill Cemetery Funds savings account July 1, 1942.	
Received of Jesse Joslyn for care of George H. Bacon lot	2.00
Interest on savings account for separate lots	6.44

This amount is deposited in savings department of National White River bank of Bethel, Chelsea branch.	
Interest on Abbie Moxley savings account for care of lot	2.34
This amount of $100.00 is deposited in Quarry Savings Bank & Trust Co., Barre, Vt.	
Interest on savings account	3.00
Mrs. John Salls for one-half lot	5.00
Due from Joe Horton for lot	5.00
	$319.68

Disbursements.

Mowing and care of 16 lots	$15.00
Balance on hand	$304.68

GEORGE E. CHASE, For Trustees.

REPORT OF DOGS LICENSED BY TOWN CLERK

89 dogs at $2 each	$178.00
5 dogs at $6 each	30.00
6 dogs at $3 each	18.00
1 dog at $1	1.00
33 dogs on breeders' licenses	104.00
	$331.00
Less fees at 15 cents each	20.10
Amount paid to town treasurer	$310.90

JOHN M. COMSTOCK, Town Clerk.

TREASURER'S REPORT OF H. E. ROBERTS CEMETERY FUND

Balance on hand Feb. 1, 1941	$592.32
Interest received	5.94
	$598.26
Paid for care of lots in 1941	10.00
Balance on hand Feb. 1, 1941	$588.26

JOHN M. COMSTOCK, Treasurer.

TREASURER'S REPORT OF HIGHLAND CEMETERY AVENUE FUND

Balance on hand Feb. 1, 1941	$3.81
Interest received (2 years)	21.92
Total	$25.73
Paid orders of committee	11.70
Balance in treasurer's hands	$14.03

The principal of this fund is now $795.38, deposited in a savings account in the National White River bank, Orange County branch.

JOHN M. COMSTOCK, Treasurer.

REPORT OF CEMETERY COMMISSIONERS

Funds for the care of lots received before 1923 were turned into the town treasury, and the town has annually paid four per cent interest on them. During the past year an arrangement was made with the local bank by which the bank took over all the debts of the town at a low rate of interest. The cemetery funds were accordingly returned to the Cemetery Commissioners, who have deposited them in a savings account in the bank. By a printer's error the amount of these funds was not correctly reported last year, the actual amount being $5,476.45, which includes $225 for use in the West Hill cemetery. This latter amount will later be transferred to the officers in charge of the West Hill cemetery funds. Each fund received since 1923 has when received been deposited in a separate savings account.

The following new funds have been received during the past year:

Mrs. Sybil H. Hunt	$100.00
Hiram B. Jones	100.00
Henry W. Burbank	100.00
John P. Davis	100.00

Received For Care of Lots.

The following sums were paid by individuals for care of lots in 1941:

$2 each—Mrs. Irene C. Austin, C. W. Bacon, Mrs.

Mildred T. Benway, Mrs. Elizabeth Bixby, G. A. Bixby, Mrs. Grace M. Bixby, Mrs. C. E. Blanchard, F. H. Bohonon, G. W. Bowin, F. O. Braman, Mrs. Marion G. Bryant, J. W. Burbank, W. R. Burgess, Mrs. Myra E. Chamberlin, Harriet M. Chandler's Estate, H. E. Corwin, Mrs. Jessie G. Corwin, Mrs. Maybelle H. Darling, C. L. Densmore, Guy Densmore, W. A. Densmore, H. L. Dodge, C. W. Eastman, H. F. Gates, Mrs. Florence M. Geoffrion, Mrs. Alice L. George, W. C. Goodwin, Mrs. Dora A. Hill, F. E. Hood, Mrs. Sybil H. Hunt, F. M. Kendall, Mrs. Mary Keneson, J. E. Kennedy, Mrs. Emma T. Lathrop, A. E. McCullough, Mrs. Margaret McFarlane, Roy Marshall, R. H. Ordway, Katherine Puffer, S. J. Rigg, Mrs. H. A. Senteney, M. L. Sleeper, T. H. Spear, Mrs. Mary L. Taplin, E. G. Thorne, G. H. Titus, Mrs. G. A. Tracy, Mrs. O. D. Tracy, S. C. Wilson, Mrs. Myrtle B. Wishart, H. G. Woodruff—51	$102
$4 each—Henry Clarke, Almena H. Coburn, Mrs. A. I. Dexter, Mrs. G. H. Helmer, H. B. Jones —5	20
$3—O. E. Burgess	3
$1 each—Mrs. L. H. Bacon, C. H. Baraw, Mrs. Marion Betts, G. T. Densmore, Mrs. William Dexter, Helen G. Dow, H. H. Hodgdon, Mrs. Ada D. Little, M. A. Little, H. J. Orr, Mrs. Nellie E. Pepper, Esther E. Smith, W. H. Sprague, A. E. Stearns, Mrs. F. D. Tucker—15	15
Total	$140

TREASURER'S REPORT

Receipts.

Balance in checking account, Feb. 1, 1941	$49.19
Balance in savings account, Feb. 1, 1941	447.20
Received from individuals for care of lots	140.00
Received interest on funds in savings accounts	119.90
Received interest on U. S. bond	4.25
Received interest of Joel W. Ordway fund	6.00
Received interest on savings account	3.55
Received from H. E. Roberts Cemetery fund,	

care of lots in 1941	10.00
Received from R. H. Burbank, interest on note	16.00
Received from selectmen, interest on funds held by town before these were returned to commissioners	38.94
Received from sale of lots	70.00
	$905.03

Disbursements.

Paid 45 orders	$558.00
Balance on hand, Feb. 1, 1942	$347.03

Highland Cemetery Fund.

Balance in checking account	$155.28
Balance in savings account	191.75
Mortgage note of R. H. Burbank	400.00
U. S. bond	50.00
	$797.03

Orders Drawn by C. N. Dearborn, Chairman.

J. B. Hill, labor	$346.00
Lloyd Hill, labor	70.65
C. N. Dearborn, services $50 and money paid out $31	81.00
Fred Lyon, labor	23.00
Bert Hoadley, labor	5.40
Warren Mattoon, labor with truck	2.50
J. M. Comstock, services	15.00
O. E. Burgess, selectman, tile	2.25
H. F. Gates, phosphate	1.95
P. D. Sargent, fixing road and gravel	6.00
Allen & Underhill, printing	4.25
G. E. Chase, trustee West Hill cemetery, interest on fund	3.94
Total	$561.94
Outstanding order—	
No. 370, George E. Chase, trustee	$3.94

JOHN M. COMSTOCK, Treasurer.

REPORT OF TAX COLLECTOR

During the year I have collected $4,600.18 of delinquent taxes, leaving $2,288.77 uncollected on lists previous to 1941. Of the 1941 list there remains unpaid $1,707.36 on property and $370.59 poll taxes, making a total of $4,366.72 unpaid Feb. 1, 1942. This is $2,522.23 less than the balance uncollected Feb. 1, 1941.

The detailed account and list of unpaid taxes follows:

C. C. LIESE, Tax Collector.

COMPARATIVE TABLES

Delinquent Taxes.

Feb. 1, 1938	$4,120.18
Feb. 1, 1939	5,766.24
Feb. 1, 1940	5,182.53
Feb. 1, 1941	6,888.95
Feb. 1, 1942	4,366.72

Total Taxes Raised, Including Flood and Old Age Assistance Taxes.

1937	$20,567.28
1938	21,911.20
1939	18,320.21
1940	22,450.10
1941	23,759.56

Balance Sheet.

	Received for collection. Bal. Feb. 1, 1941.	Taxes collected.	Taxes uncollected.
1931 Property	$8.14	$8.14	
1932 Property	10.36	*	10.36
1933 Polls	5.60	4.20	1.40
1934 Property	6.61	.99	5.62
1934 Polls	2.46		2.46
1935 Property	15.16	3.71	11.45
1935 Polls	31.67	9.28	22.39
1936 Property	226.53	170.71	55.82
1936 Polls	83.15	26.52	56.63
1937 Property	362.12	247.38	114.74
1937 Polls	83.20	23.08	60.12
1938 Property	586.34	388.30	198.04
1938 Polls	128.08	21.55	106.53
1939 Property	1,296.41	902.20	394.21
1939 Polls	165.23	53.37	111.86
1940 Property	2,987.65	2,015.19	972.46
1940 Polls	890.24	725.56	164.68
1941 Property	20,508.76	18,801.40	1,707.36
1941 Polls	3,250.80	2,880.21	370.59
Totals	$30,648.51	$26,281.79	$4,366.72

*—Holds Thresher receipt.

DELINQUENT TAXES, FEB. 1, 1942.

Allen, Harold and Ethel—2 1941 polls		$12.60
Armington, Vernon E.—1937 poll		5.77
Austin, Irene and Willis—		
1940 property	$12.02	
2 1941 polls	12.60	
		24.62
Austin, Irene—1940 property		22.74
Ainsworth, Robert and Louise—1941 property		56.63
Berry, Harold E.—1940 property		25.20
Batchelder, Maurice J. and Carolyn F.—		
2 1938 polls	$11.96	
1938 property	6.44	
		18.40

Bannister, Leonard—		
1937 poll	$5.77	
1938 poll	5.98	
		11.75
Bettis, Richard and Hazel—		
1936 poll (Hazel)	$4.79	
1937 poll (Hazel)	5.77	
1937 poll (Richard)	2.42	
		12.98
Beede, Clyde N. and Sarah H.—		
2 1938 polls	$10.85	
2 1939 polls	11.68	
2 1940 polls	12.20	
2 1941 polls	12.60	
		47.33
Bean, Donald J.—1937 poll		5.77
Braman, Frank A. and Susie—2 1941 polls		12.60
Braman, Melvin T.—1941 poll		6.30
Bearor, Arthur W.—1941 property		6.08
Chambers, Herbert G. and Mabel B.—1941 property		7.60
Carpenter, Manley and Florence M.—		
2 1938 polls	$11.96	
1938 property	1.06	
2 1939 polls	11.68	
1939 property	1.34	
		26.04
Chamberlain, Lena—1936 poll		4.94
Cloud, Ernest G. and Mabel K.—		
1938 property	$5.39	
1940 property	82.45	
2 1941 polls	12.60	
1941 property	87.40	
		187.84
Coburn, Lewis and Louise H.—2 1940 polls		12.20
Coburn, Ralph H. and Anna S.—1941 property		14.26
Daniels, Harry—		
1939 property	$ .66	
1940 property	1.23	
1941 property	1.30	
		3.19
Dickerman, George—		
1939 property	$5.79	
1940 property	16.21	
1941 property	17.11	
		39.11
Downing, Edgar—1941 poll		6.30
Downing, Byron and Lillian—2 1936 polls		9.88
Downing, Harry and Lela I.—		
1937 property	$22.42	
1940 property	29.71	
1941 property	30.40	
		82.53
Driver, Fred W.—		
1938 property	$24.15	
1939 property	10.27	
1940 property	22.73	

1941 property	40.66	
		97.81
Dupras, Joseph—		
1936 property	$1.60	
1936 poll	4.94	
		6.54
DuPont, Claude—		
1936 property	$8.45	
1937 property	11.63	
1938 property	1.04	
1938 poll	5.98	
		27.10
Downing, Bernard—1936 poll		4.94
Dumont, Stanley M.—1939 poll		5.84
Dumont, J. Leo, for Ruth H.—1938 poll		5.98
Dunham, Paul C.—		
1940 poll	$6.10	
1941 poll	6.30	
		12.40
Dunham, Lloyd and Evelyn—2 1941 polls		12.60
Druge, Walter E.—1941 property		26.82
Durkee, Charles R. and Mary G.—1941 property		9.12
Eaton, Fred W.—		
1936 property	$26.49	
1937 property	35.97	
1938 property	38.29	
1939 property	31.74	
1940 property	34.19	
1941 property	36.11	
1939 poll	1.18	
1940 poll	6.10	
1941 poll	6.30	
		216.37
Eastman, Mildred—		
1935 poll	$5.36	
1936 poll	4.94	
1937 poll	5.77	
		16.07
Flanders, Anna L. and Hazel D.—		
1939 property	$21.39	
1940 property	32.40	
1941 property	34.20	
1941 poll (Hazel)	6.30	
		94.29
Fletcher, C. B. and Mayme G.—		
1937 property	$11.67	
1938 property	19.15	
1939 property	9.19	
1940 property	12.77	
1941 property	13.49	
1940 poll (Mayme G.)	6.10	
1941 poll (Mayme G.)	6.30	
		78.67
Flint Brothers Lumber Co.—		
1940 property	$97.20	
1941 property	102.60	
		199.80

Griffin, George—		
1935 property	$2.15	
1936 property	1.91	
		4.06
Green, Clarence L.—		
1940 poll	$6.10	
1941 poll	6.30	
		12.40
Goss, William C. and Mary M.—2 1941 polls		12.60
Goodrich, Ben A.—		
1939 property	$6.15	
1940 property	12.03	
1941 property	12.70	
1941 poll	6.30	
		37.18
Gilman, Frank M.—		
1938 property	$44.64	
1939 property	60.12	
1941 property	38.00	
1939 property (Sarah Moxley)	42.59	
1941 property (Sarah Moxley)	48.46	
		233.81
Grant, Leon E. and Ina A.—		
1940 property	$66.86	
1941 property	105.26	
		172.12
Gusha, Wilbur F.—1940 poll		6.10
Hartwell, Clifford S.—		
1940 property	$16.93	
1941 property	17.86	
		34.79
Hathaway, William F. and Helen D.—1941 property		57.00
Heath, P. J. and F. J. Ackerman, 1941 property		.95
Hill, Arthur E. and Katherine E.—2 1941 polls		12.60
Holmes, Hazel D.—		
1938 property	$10.81	
1939 poll	5.84	
1939 property	11.19	
1940 poll	6.10	
1940 property	9.17	
1941 poll	6.30	
1941 property	11.20	
		60.61
Hill, Lloyd H.—1941 poll		6.30
Hill, Harold B.—1941 poll		6.30
Hill, J. Burton and Ella N.—		
2 1938 polls	$11.96	
2 1939 polls	11.68	
2 1940 polls	12.20	
2 1941 polls	12.60	
		48.44
Hood, William F.'s estate—		
1939 property	$100.20	
1940 property	190.80	
1941 property	201.40	
		492.40

Hopkins, Clyde B. and Maude—		
1940 property	$23.16	
1941 property	27.75	
		50.91
Horton, James E. and Hattie E.—		
2 1941 polls	$12.60	
1941 property	1.91	
		14.51
John, Napoleon A.—1941 property		36.11
Jones, Harry—		
1941 poll	$6.30	
1941 property	48.46	
		54.76
Jones, H. Brandom—1941 property		57.00
Keane, Anna M.—1941 property		22.80
Kennedy, Eugene H., Jr., and Alice L.—1941 property		9.00
Kennedy, Raymond and Angelia—2 1941 polls		12.60
Ladd, Henry O. and Emma M.—2 1941 polls		12.60
Ladd, Harold O.—1941 poll		6.30
Larrabee, Persis—		
1935 poll	$5.36	
1935 property	3.58	
1936 property	3.99	
1937 property	4.10	
1938 property	4.35	
1939 property	4.17	
1940 property	4.51	
1941 property	4.76	
		34.82
LaFrancis, Everett G. and Bernice M.—1941 property		20.52
Larrabee, John—		
1936 poll	$4.94	
1937 poll	5.77	
1938 poll	5.98	
1939 poll	5.84	
1940 poll	6.10	
		28.63
Lincoln, William H. and Addie—		
1938 property	$15.86	
1939 property	18.37	
1940 property	18.72	
1941 property	19.00	
		71.95
Ladd, Orville—		
1934 poll	$2.46	
1935 poll	5.36	
1936 poll	4.94	
1939 poll	5.84	
1941 poll	6.30	
		24.90
Luce, Ernest and Lizzie L.—		
1940 property	$13.21	
2 1941 polls	12.60	
1941 property	68.82	
		94.63
Libby, Fannie M.—1939 poll		5.84

Lyford, Nelson A.—		
1940 poll	$6.10	
1941 poll	6.30	
1941 property	22.61	
		35.01
Lyford, Herbert G. and Gertrude N.—		
1940 property	$47.38	
2 1941 polls	12.60	
1941 property	62.21	
		122.19
Lyon, Clyde W. and Lyla A.—		
2 1939 polls	$11.68	
2 1941 polls	12.60	
1941 property	6.66	
		30.94
Lyon, Ralph O. and Mildred—		
1940 property	$13.72	
1941 property	15.96	
1941 polls	5.19	
		34.87
Lyon, Verle B.—1940 poll		6.10
Moulton, Royal—1937 property		6.54
Morris, Ruby—1941 poll		6.30
Merchant, Ralph S. and Ella N.—		
2 1939 polls	$10.21	
2 1940 polls	12.20	
		22.41
Moulton, Raymond C. and Electa M.—		
1940 property	$18.27	
1941 property	65.13	
2 1941 polls	12.60	
		96.00
O'Donnell, Kenneth A.—		
1941 poll	$6.30	
1941 property	35.64	
		41.94
O'Donnell, Harry and Stella B.—		
1932 property (holds receipt from Ray Thresher)	$10.36	
1935 poll (Stella)	.95	
1936 poll (Stella)	4.94	
1936 poll (Harry)	2.44	
1937 poll (Harry)	5.77	
1937 poll (Stella)	5.77	
1938 poll (Stella)	5.98	
1939 poll (Stella)	5.84	
1940 property	4.51	
1941 property	6.30	
		52.86
O'Donnell, Guy—1935 poll		5.36
Ovitt, George A.—		
1934	$5.62	
1935	5.72	
1936	6.38	
1937	6.54	
1938	6.96	

1939	6.68	
1940	7.20	
1941	7.60	
		52.70
Pratt, Elmer D. and Olive I.—2 1941 polls		12.60
Paul, Myrtie M.—		
1936 property	$7.00	
1937 property	15.87	
1938 property	19.90	
1939 property	18.70	
1940 property	14.40	
1941 property	15.20	
		91.07
Paul, Edward and Winifred—		
2 1940 polls	$12.18	
1940 property	3.68	
2 1941 polls	12.60	
1941 property	7.23	
		35.69
Perkins, Mark C.—		
1940	$3.60	
1941	11.40	
		15.00
Priest, LaForrest H.—		
1939 poll	$1.19	
1940 poll	6.10	
1941 poll	6.30	
		13.59
Russell, Earl M. and Stella—		
1940 property	$25.28	
1941 property	42.56	
		67.84
Royce, Mandy—		
1933 poll	$1.40	
1936 poll	4.94	
1937 poll	5.77	
1938 poll	5.98	
1940 poll	6.10	
1941 poll	6.30	
		30.49
Rollins, George E.—		
1937 poll	$5.77	
1938 poll	5.98	
1939 poll	5.84	
		17.59
Rathburn, Mary J., heirs (Dunbar)—		
1939	$6.68	
1940	7.20	
1941	7.60	
		21.48
Reed, John A.—1939		4.18
Slack, Gerald L.—1941 property		1.34
Scoville, Helena B.—1941 property		3.27
Scoville, Ena R.—		
1939 property	$9.39	
1940 property	11.33	

1941 property	11.97	
		32.69
Smith, Harold A. and Florence—		
1939 property	$5.85	
2 1940 polls	12:20	
1940 property	5.41	
		23.46
Scott, Francis J.—1940 poll		6.10
Sherman, Homer L. and Bessie—		
1939 property	$11.37	
1938 poll (Bessie)	5.98	
1939 poll (Bessie)	5.84	
		23.19
Slack, Carroll O.—1938 poll		5.98
Steller, Henry—1941		6.08
Sweet, Clifford and Gladys—2 1940 polls		12.20
Spear, Everett and Ella M.—		
1940 property	$58.13	
1941 property	64.60	
2 1941 polls	12.60	
		135.33
Taylor, Frederick L.—1941		7.60
Towne, Clarence G.—		
1938 poll	$5.98	
1939 poll	5.84	
1940 poll	6.10	
		17.92
Thomas, Leonard—		
1939	$7.52	
1940	8.11	
1941	8.56	
		24.19
Williams, Hugh H.—1941		11.40
Young, Harry—1939		.67
Total uncollected Feb. 1, 1942.		$4,366.72

REPORT OF TRUSTEES OF CHELSEA PUBLIC LIBRARY AND ALDEN SPEARE MEMORIAL BUILDING

In 1941, 81 books were added to the library, of which 28 were gifts. Of these, 51 were adult fiction (16 of these on rental), 16 adult non-fiction (four from the Stow fund) and 14 juvenile fiction. The circulation for the year was 7,669.

The library will soon receive a gift of 16 books, which have been purchased by the members of a local book club, and are to go into the library when they have been read by the members of the club.

The following is a summary of the receipts and expenditures for the year ending January 31, 1942:

Receipts.

On hand at beginning of the year	$13.41	
Appropriation of town	150.00	
Income of Roberts fund	165.00	
Income of Stow fund	24.00	
Income of Brady fund	2.00	
Rentals	7.90	
Fines, etc.	17.67	
Drawn from bank deposit	30.00	
		$409.98

Expenditures.

Librarian and assistants	$136.16	
Janitor	37.50	
Books	84.86	
Periodicals	24.95	
Wood	30.00	
Oil	1.95	
Binding	5.94	
Sundries	23.03	
		344.39
Leaving balance on hand.		$65.59

Respectfully submitted,

MAURICE S. BICKNELL,
JOHN M. COMSTOCK,
MARY A. GRIFFIN,
NELLIE S. HOOD,
O. FAY ALLEN, JR., Trustees.

SCHOOL DIRECTORS' REPORT

F. RAY KEYSER, CHAIRMAN.

For School Year July 1, 1940 to June 30, 1941.

Receipts.

Balance July 1, 1940	$687.64
School tax, 148 cents	8,686.31
Tuition	895.42
Lease land rent	39.00
Income Roberts fund	1,180.00
State treasurer	4,547.31
Grammar school money	85.26
No. 9 Community club	15.00
Woman's club for music	50.00
Supplies and hay sold	3.50
Total receipts	$16,189.44

Expenditures.

Teachers' salaries	$9,585.00
Transportation	800.64
Transportation insurance	40.37
Janitor services	767.35
Fuel	1,000.28
Lights	61.78
Repairs and wiring	978.26
Supplies	446.96
Books	219.07
Insurance (fire)	176.25
Interest	36.00
Miscellaneous	118.25
Special subjects (music)	134.44
Superintendence (salary and expenses)	1,040.28
Directors' services and expenses	80.00
Furniture and fixtures	83.01
Water system	19.51
Total expense of schools	$15,587.45
Orders for borrowed money	600.00
Total orders drawn	$16,187.45
Balance June 30, 1941	$1.99

Reconciliation of Balance.

Balance	$1.99
Orders outstanding	$148.95
Balance per treasurer's report	$150.94

DEBT.

Frank W. Button, 3 per cent demand note	$1,200.00	
Less payment February 27, 1941	600.00	
		$600.00
Less actual balance		1.99
Net debt		$598.01

COMPARATIVE DEBT STATEMENT.

Year as of June 30—	
1941—net debt	$598.01
1940—net debt	512.36
1939—net debt	232.09
1938—net debt	828.76
1937—net debt	969.90

ITEMIZED EXPENSES.
Village School.

Teachers—		
Fred E. Steele, 3rd, 36 weeks	$1,600.00	
Albert P. Forrest, 36 weeks	900.00	
Eleanor G. Sanborn, 36 weeks	1,100.00	
Rachel LaCross, 35 weeks	700.00	
Madeline Sample, 35 weeks	665.00	
Helen Young, 35 weeks	700.00	
Catherine Graham, 35 weeks	700.00	
		$6,365.00
Transportation—		
Clifford Ryder	$178.00	
Arthur Braman	35.64	
Earl Russell	36.36	
Robert Ainsworth	52.31	
Sabin Densmore	34.02	
George Taylor	49.91	
Albion Jones	49.20	
		435.44
Special subject (music)		134.44

Transportation insurance	18.30
Janitor and cleaning	635.00
Fuel	840.98
Lights	61.78
Repairs	435.06
Sundries	17.25
Water system	19.51
Supplies	223.91
Furniture and fixtures	42.35
Total	$9,229.02

Number of pupils, high school 62.
Number of pupils, elementary 96.

Meadowbrook "Superior" School (No. 1).

Teacher, Mary Walker, 35 weeks	$700.00
Janitor and cleaning	24.20
Fuel	34.27
Paint and painting	100.90
Wiring and fixtures	61.33
Sundry repairs	1.64
Window shades	31.16
Total	$953.50

Number of pupils 9.

North Branch "Superior" School (No. 5).

Teacher, Ruth Martin, 35 weeks	$630.00
Transportation Ernest Cloud	332.00
Transportation insurance	22.07
Janitor and cleaning	32.15
Fuel	31.00
Sundry repairs	5.26
Paint and painting	41.05
Wiring and fixtures	58.26
Supplies	7.73
Total	$1,159.52

Number of pupils 21.

Number 8 School.

Teacher, Queenie C. Bird, 35 weeks	$595.00
Janitor and cleaning	23.10
Fuel	30.50
Repairs to roof	52.71

Wiring and fixtures	39.47
Supplies	.50
Clock repairs	1.75
Total	$743.03

Number of pupils 9.

West Hill "Standard" School (No. 9).

Teacher, Gertrude McAllister, 35 weeks	$647.50
Transportation, Mrs. Myron Holmes	33.20
Janitor and cleaning	25.70
Fuel	35.75
Sundry repairs	.65
Paint and painting	43.69
Wiring and fixtures	61.71
Supplies	3.76
Clock	9.50
Water valves, faucets and labor	37.01
Total.	$898.47

Number of pupils 9.

Pleasant View "Standard" School (No. 10).

Teacher, E. C. Roberts, 35 weeks	$674.50
Janitor and cleaning	27.20
Fuel	27.78
Sundry repairs	6.90
Paint and painting	32.62
Supplies	6.70
Total	$748.70

Number of pupils 9.

Expenses Applying to All Schools.

Books	$219.07
Insurance	176.25
Interest	36.00
Sundries (census, postage, express, telephone tolls, stationery)	59.25
Superintendence (salary and expenses)	1,040.28
Supplies	204.36
Directors' services and expenses	80.00
Health service	40.00
Total	$1,855.21

SUMMARY.

Village school	$9,229.02
Meadowbrook (No. 1)	953.50
North Branch (No. 5)	1,159.52
Number 8	743.03
West Hill (No. 9)	898.47
Pleasant View (No. 10)	748.70
Expenses applying to all schools	1,855.21
Total expense of schools	$15,587.45

Cost Per Pupil.

	Number	Est. Av. cost per pupil.
Elementary pupils (resident)	160	$78.08
High school pupils (resident)	53	61.69
Total resident pupils	213	
Average cost per resident pupil— Elementary and high school		$73.22

	Number	Tuition charge.
Out of town elementary pupils	1	$35.00
Out of town high school pupils	9	585.00
Total out of town pupils and tuition charged	10	$620.00

BUDGET COMPARISON FOR PERIOD JULY 1, 1940, TO JUNE 30, 1941.

Receipts.

	(Budget for year) Estimated.	(Actual receipts and expenditures) Actual.
State Treasurer	$4,435.00	$4,547.31
Lease land rentals	85.00	124.26
Tuition	700.00	895.42
Income Roberts fund	1,300.00	1,180.00
Miscellaneous	.....	15.00
Supplies sold and hay	.....	3.50
Woman's club, for music	50.00	50.00
Taxes	8,657.50	8,686.31
Total actual.		$15,501.80
Cash balance, June 30, 1940	.....	687.64
Totals.	$15,227.50	$16,189.44

Expenditures.

	Estimated.	Actual.
Teachers' salaries	$9,600.00	$9,585.00
Transportation and transportation insurance	1,000.00	841.01
Janitor services	775.00	767.35
Fuel	800.00	1,000.28
Lights	100.00	61.78
Repairs	650.00	757.49
Supplies	400.00	446.96
Books	125.00	219.07
Furniture and fixtures	15.00	83.01
Insurance	175.00	176.25
Interest	35.00	36.00
Sundries	50.00	78.25
Superintendence	1,065.00	1,040.28
School directors	90.00	80.00
Special subject (music)	122.50	134.44
Health service	50.00	40.00
Water systems—all schools	100.00	19.51
Wiring district schools	75.00	220.77
Totals.	$15,227.50	$15,587.45
Borrowed money		600.00
Balance, June 30, 1941		1.99
Total.		$16,189.44

SUMMARIZED STATEMENT OF RECEIPTS AND EXPENDITURES

July 1, 1941, to Jan. 31, 1942.

Receipts.

Balance, July 1, 1941	$1.99
Other receipts per Treasurer's report	15,474.06
Total receipts.	$15,476.05

Expenditures.

Teachers' salaries	$5,399.40
Transportation	437.43
Janitor services	476.04
Fuel	654.66
Repairs	750.51
Supplies	362.51
Lights (all schools)	26.84
Books	290.68
Insurance	143.14
Interest	32.65
Superintendence and expenses	606.83
Special subjects	188.32
Directors' services and expenses	86.15
Water systems (all schools)	103.23
Stationery and stamps	5.00
Census	12.96
Express	1.67
Telephone tolls	2.30
Borrowed money	600.00
Sundries	16.25
Total orders drawn.	$10,196.57
Unexpended balance, Feb. 1, 1942	$5,279.48

Reconciliation of Balance.

Unexpended balance (above)	$5,279.48
Unpaid orders outstanding	25.36
Balance per Treasurer's report.	$5,304.84

BUDGET COMPARISON FOR PERIOD JULY 1, 1941, TO JAN. 31, 1942.

Receipts.

	Budget, July 1, 1941, to June 30, 1942. Estimated.	20 weeks of school (to Jan. 31). Actual.	Remainder of school year. Estimated.
Lease land rents	$75.00	$32.25	$40.00
Woman's Club (music)	50.00	...	50.00
Miscellaneous	... ...	27.75	.....
Tuition	700.00	.....	900.00
Roberts fund	1,180.00	1,055.00	.....
State Treasurer	4,475.00	4,712.58	.....
Taxes	8,930.00	9,046.48	.....
Totals.	$15,410.00	$14,874.06	$990.00
Borrowed money		600.00	.....
Balance, July 1, 1941		1.99	.....
Balance, Jan. 31, 1942		.....	5,279.48
		$15,476.05	$6,269.48

Expenditures.

			Budget balances for remainder school year.
Teachers' salaries	$9,900.00	$5,399.40	$4,500.60
Transportation	900.00	437.43	462.57
Janitors and cleaning	775.00	476.04	298.96
Fuel	800.00	654.66	145.34
Lights	160.00	26.84	133.16
Repairs	650.00	750.51 O D	100.51
Supplies	400.00	362.51	37.49
Books	150.00	290.68 O D	140.68
Furniture	75.00	.....	75.00
Insurance	175.00	143.14	31.86
Interest	35.00	32.65	2.35
Superintendence	1,050.00	606.83	443.17
Directors	90.00	86.15	3.85
Water systems (all schools)	.....	103.23 O D	103.23
Special subjects	125.00	188.32 O D	63.32
Health service	75.00	.....	75.00
Sundries	50.00	38.18	11.82
	$15,410.00	$9,596.57	$5,813.43
Borrowed money		600.00	.....
Actual balance, Jan. 31, 1942.		5,279.48	.....
Estimated baalnce, June 30, 1942.		.....	456.05
		$15,476.05	$6,269.48

Proposed Budget for Period July 1, 1941 and June 30, 1942.

Teachers' salaries	$10,350.00	
Transportation	900.00	
Janitor and cleaning	775.00	
Fuel	850.00	
Lights	125.00	
Repairs	650.00	
Supplies	400.00	
Books	150.00	
Furniture	25.00	
Insurance	175.00	
Interest	35.00	
Superintendence	1,050.00	
Directors' services and expenses	90.00	
Special subject	250.00	
Sundries	50.00	
Total estimated expenditures		$15,875.00

Receipts (estimated).

Lease land rents	$75.00	
Woman's club (music)	50.00	
Tuition	750.00	
Roberts Fund income	1,000.00	
State treasurer	4,500.00	
Total estimated receipts		$6,375.00
Estimated money to be raised by town tax		$9,500.00

To raise this estimated amount we recommend a tax of $1.60 for the next school year, July 1, 1942 to June 30, 1943, based on a grand list of $5,900.00.

The board voted on February 10 to raise the high school tuition charge $10.00, making it $75.00, because of the rising costs of operation and maintenance.

Already we have purchased some of next year's school supplies and most of them will be purchased soon due to the probable increase in price later. This will disturb this year's budget but so will increased prices.

We have already bought and paid for the metal for a badly needed new ceiling in the English room in the Village building. This will complete new ceilings

in the whole building except the main room which does not need immediate repairs. The new ceiling this year and drop lights were put into the English room. The hall walls and ceiling at the Village building were painted this year and some plaster replaced.

New window shades were put in No. 10, also in the fifth and sixth grade room and English room in the Village building. We also painted the outside of No. 9 schoolhouse. The north roof of the gym building began leaking last fall and we put on a heavy tarred paper roof to repair it.

The water supply at No. 1 has always been insufficient and this year dried up again. We obtained an additional supply in the Densmore pasture and piped it to the reservoir at a cost of about $175.00, something we had not planned on this year. Likewise the gym chimney fell off this winter and had to be rebuilt.

ARLENE B. TITUS,
F. RAY KEYSER,
E. RALPH WALKER, School Directors.

TO THE SCHOOL DIRECTORS OF THE TOWN OF CHELSEA:

I submit the following report for the school year ending June 30, 1941:

Total number of schools	12
Number of days schools actually in session	168
Total enrollment	150
Average daily attendance	144
Per cent attendance	94%
Loss to town for non-attendance	$146.08
Transfer to other public schools	18
Transfer to private or parochial schools	1
Number promoted one grade or more	118
Number promoted conditionally	6
Number not promoted	18
Number demoted	0
Number dropped out	1
Number new teachers in town	2
Number of transfers	0
Teachers attending summer school in 1941	0
Average years teachers' professional training	7½
Average years service	3
Teachers holding limited standard certificates	2

Holding professional standard	7
Teachers belonging to NEA	2

Teachers and Pupils, 1941-1942.

Chelsea High School—		
Seniors	13	
Juniors	14	
Sophomores	14	
Freshmen	16	
	—	57
Teachers—		
Nelson Sanborn, Principal		
Russell N. Demeritt		
Irene Stafford		
Chelsea Village—		
Catherine Graham, First Primary	28	
Helen Young, Second Primary	26	
Helen Sargent, Intermediate	17	
Rachel Lacross, Grammar	16	
	—	87
Meadow Brook school, Mary Walker	10	
District No. 5, Ruth Martin	12	
District No. 8, Blanche Woodcock	7	
District No. 9, Queenie Bird	23	
District No. 10, Elmer C. Roberts	11	
	—	63
		208

Respectfully submitted,
H. V. WHEELOCK, Supt.

CHELSEA TOWN SCHOOL DISTRICT

TREASURER'S REPORT.

In Account With School Directors from July 1, 1940, to July 1, 1941.

Receipts.

Balance on hand July 1, 1940	$967.94
Tax of 148 cents	8,686.31
From state treasurer	4,547.31
Income of Roberts Fund	1,180.00
Tuitions	895.42
Lease land rents	39.00
From Woman's club, for music teaching	50.00

From county treasurer, grammar school land rents	85.26
From No. 9 Community club	15.00
For hay on school grounds	3.00
For supplies sold	.50
Total	$16,469.74

Disbursements.

Paid school directors' orders	$16,318.80
Balance on hand June 30, 1941	$150.94

Outstanding Orders June 30, 1941.

No. 904	June 6—Eleanor Sanborn	$57.98
No. 915	June 6—H. V. Wheelock	4.28
No. 920	June 25—H. V. Wheelock	86.69
	Total	$148.95

Outstanding Orders on School Account to Feb. 1, 1942.

No. 182	Dec. 31, 1941—E. M. Young	$2.29
No. 207	Jan. 21, 1942—Nelson Dukett	7.00
No. 209	Jan. 24, 1942—Merrill Whitney	7.10
No. 232	Jan. 29, 1942—Sabin Densmore	3.57
No. 235	Jan. 29, 1942—Arthur Braman	5.40
	Total	$25.36

AUDITORS' REPORT

We have audited the accounts of the several town officers and believe the same to be correct. We have endeavored to present to you in their reports a clear and correct picture of the affairs of the town. We invite your criticism and suggestions for improvements of the report. We appreciate the cooperation of the various town officials, especially that of Mr. Burgess, chairman of the Board of Selectmen.

The following major accounts were correct when handed to us: Selectmen, Road Commissioner, Overseer and School Directors; and only a small error in the Tax Collector's report.

O. FAY ALLEN,
R. G. CORWIN,
A. H. BAILEY, Auditors.

CHELSEA VITAL STATISTICS—1941

Births.

Ainsworth, Eva Idress, daughter of Robert M. and Louise P. (Livingston), March 26.

Allen, John Selden, son of O. Fay, jr., and Julia H. (Gale), Jan. 12, (in Barre).

Austin, Victor Lyle, son of Victor A. and Eunice R. (Taylor), Feb. 7.

Austin, Leland Ellison, son of Willis E. and Evelyn L. (Eastman), March 9.

Austin, Lloyd Allen, son of Lewis N. and Thelma N. (Downing), Oct. 16.

Beede, Marleen Helen, daughter of Clyde N. and Sarah M. (Hayward), Nov. 13, (in Barre).

Bellefeuille, Joseph Harmon, son of John A. and Shirley H. (MacKeil), Feb. 27 (in Barre).

Burgess, Sally Elinor, daughter of Charles D. and Vera A. (Burnham), Jan. 28 (in Montpelier).

Button, Brian Arthur, son of Arthur C. and Marian A. (Wight), May 26.

Button, Mary Jane, daughter of Glen A. and Irene E. (Titus), Sept. 25.

Chambers, Edwin Dale, son of Herbert G. and Mabel B. (Luce), Aug. 10.

Downing, Arloa Jane, daughter of Edgar R. and Lillian B. (Aiken), Feb. 19.

Dunham, Martha Ann, daughter of Lloyd J. and Evelyn V. (Angell), May 26.

Gates, Dorothy Susan, daughter of Gordon H. and Louva H. (Safford), Oct. 22 (in Barre).

Gilman, Nicholas Roger, son of Roger C. and Clara A. (Titus), Sept. 18.

Hathaway, Richard Maurice, son of William F. and Helen D. (Bevins), Feb. 4, (in Montpelier).

Hayward, James Warner, son of Harold W. and Marie R. (Brooks), Nov. 21.

Hook, June Carolyn, daughter of Edgar W. and Caroline E. (Richards), June 2.

Kennedy, Lois Ann, daughter of Glenn E. and Mildred I. (Austin), March 8.

Kennedy, Shirley Anne, daughter of Maurice F. and Doris M. (Downing), June 5 (in Barre).

Lane, Florence Mary, daughter of Marshall E. and Margaret B. (Williams), Jan. 24 (in Barre).

McFarlane, Grace June, daughter of Norman T. and Mary E. (Williams), June 25 (in Barre).

Osmer, Henry Ellsworth, son of Harold E. and Edith (Bowley), Jan. 14.

Paul, Leaffie Mae, daughter of Edward G. and Winifred V. (Stone), Aug. 8.

Reed, Grace Jennie, daughter of John A. and Marion J. (Greene), March 22.

Sanborn, Robert Lester, son of Glenn H. and Dorothy M. (Root), Jan. 3.

Sanborn, Peggy Joan, daughter of Clyde G. and Beatrice I. (Armington), April 18.

Svarfvar, Robert Frederic, son of Robert A. and Luna A. (Eastman), Aug. 10 (in Barre).

Vallandingham, Barbara Ann, daughter of Edward S. and Muriel M. (Blood), Dec. 29.

Whitney, Katherine Lucile, daughter of Merrill R. and Katherine S. (Ryder), Dec. 13 (in Barre).

Marriages.

March 24—Wendell C. Folsom of Waitsfield and Gertrude E. Burbank of Chelsea.

May 3—Erroll O. Lord and Ethel L. Hill, both of Haverhill, Mass.

June 18—C. Fred Dickinson and Gail H. Helmer, both of Chelsea.

June 27—Donald M. Ladd of Chelsea and Frances L. Bryant of Barre.

July 5—Robert M. Shaw of Chelsea and Harriet M. Fox of New Haven, Conn.

Nov. 27—Purl H. MacKeil of Chelsea and Genevieve Tulley of Middlebury.

Nov. 29—Arthur E. O'Donnell and Marjorie V. Downing, both of Chelsea.

Dec. 2—Theodore F. Gay and Jessie Salls, both of Chelsea.

Deaths.

Burbank, Nellie Diantha, May 26, aged 62 years, 6 months, 28 days.

Coburn, Effie Maria, Oct. 19, aged 80 years, 7 months, 1 day.

Dunham, Martha Ann, June 2, aged 6 days (in Randolph).

Hathaway, Richard Maurice, June 7, aged 4 months, 3 days (in Montpelier).

Parkhurst, Fred Dustin, April 24, aged 57 years, 7 months, 12 days.

Preston, Lyla Coad, April 8, aged 71 years, 21 days.

Richardson, Hattie Alice, Aug. 26, aged 75 years, 11 months, 2 days.

Salls, John W., April 16, aged 76 years, 4 days.

Sargent, Philip Luther, Jan. 16, aged 92 years, 8 months (in Williamstown).

Townsend, Mary Blanche, Dec. 13, aged 59 years, 1 month, 4 days (in Newton, Mass.)

Wakelee, Robert Nelson, Dec. 12, aged 71 years, 7 months, 29 days.

WARNING

The legal voters of the Town and Town School District of Chelsea are hereby notified and warned to meet at the Town Hall in Chelsea on Tuesday, the 3rd day of March, A. D. 1942, at 11:00 o'clock A. M., war time, to act on the following articles:

1. To choose a moderator and town clerk.

2. To receive and act upon the reports of the several town officers.

3. To see if the town will authorize its selectmen to appoint a road commissioner, and if so, whether one or two shall be appointed.

4. To choose all necessary officers for the town and town school district for the ensuing term.

5. To raise money to pay the indebtedness of the town and current expenses for the ensuing year.

6. To see what amount of tax the town school district will vote for the maintenance of schools.

7. To see what amount of tax the town will vote for the maintenance of highways.

8. To see if the town will authorize its selectmen to borrow money from time to time when necessary to carry on the business of the town.

9. To see if the town will vote to place its tax bills in the hands of the Town Treasurer for collection.

10. To see if the town will authorize its selectmen to contract with Chelsea Fire District No. 1 for fire protection of buildings and other property of the town outside said Fire District and within the town for the year beginning April 1, 1942.

11. To see if the town will appropriate a sum of money for the support of the Chelsea Public Library, and if so, how much.

12. To see if the town will appropriate a sum of money for the observance of Memorial day, and if so, how much.

13. To see if the town will vote to collect taxes on real and personal property in installments.

14. To see if the town will vote to have its fiscal year end December 31, 1942.

15. To see if the town will authorize the auditors of the town to employ the services of an accountant from the office of the Auditor of Accounts as provided for in No. 55 of the Acts of 1937 to conduct an audit of the accounts of the town.

16. To vote on these questions:

Shall licenses for the sale of malt and vinous beverages be granted in this town?

Shall spirituous liquors be sold in this town?

17. To transact any other proper business.

O. E. BURGESS,
FRED B. SANBORN,
DEAN H. GILMAN,
Selectmen.

Chelsea, Vt., Feb. 19, 1942.

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ANNUAL REPORT

Chelsea Vermont

January 31, 1943

ANNUAL REPORT

Chelsea, Vermont

January 31, 1943

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BRING THIS REPORT TO TOWN MEETING

Chelsea Job Press, Printers, Chelsea, Vt.

C 419

Town Officers 1942-1943.

Moderator,		O. Fay Allen
Clerk,		J. M. Comstock
Selectmen,	Fred B. Sanborn,	Term expires 1943
	Dean H. Gilman	Term expires 1944
	Oliver E. Burgess	Term expires 1945
Treasurer,		J. M. Comstock
Overseer of Poor,		Charles F. Button
Road Commissioner,		George D. Lyford
Constable,		Chauncey C. Liese
Collector of Taxes,		Chauncey C. Liese
Listers,	Angier M. J. Edwards,	Term expires 1943
	Charles H. Baraw,	Term expires 1944
	Percy J. Heath,	Term expires 1945
Trustees of Public Money,	Frank W. Button,	Term expires 1943
	George E. Chase,	Term expires 1944
	Harry L. Hayward,	Term expires 1945
School Directors,	E. Ralph Walker,	Term expires 1943
	O. Fay Allen, Jr.	Term expires 1943
	Arline B. Titus,	Term expires 1945
Auditors,	Russell G. Corwin,	Term expires 1943
	Archie H. Bailey,	Term expires 1944
	O. F. Allen,	Term expires 1945
Trustees of Public Library,	J. M. Comstock,	Term expires 1943
	Mary A. Griffin,	Term expires 1944
	Nellie S. Hood,	Term expires 1945
	O. Fay Allen, Jr.,	Term expires 1946
	M. S. Bicknell,	Term expires 1947
Superintendent of Schools,		A. C. Parker
Clerk of School Board,		Arline B. Titus
Town Grand Jurors,		E. R. Walker & F. Ray Keyser
Town Agent,		O. Fay Allen, Jr.
Surveyor of Wood and Lumber,		Fred B. Sanborn
		Guy W. Bowin
Fence Viewers,		G. Warren Cross
		E. R. Walker
Weigher of Coal,		Henry F. Gates
Pound Keepers,		M. S. Bicknell
		Everett F. Spear
Supervisor Old Age Assistance		O. Fay Allen
Cemetery Commissioners,	J. M. Comstock,	Term expires 1943
	C. N. Dearborn,	Term expires 1944
	S. C. Wilson,	Term expires 1945
	Edward B. Hatch,	Term expires 1946
	Percy J. Heath,	Term expires 1947

STATE OF VERMONT
EXECUTIVE DEPARTMENT
MONTPELIER

January 25, 1943

Mr. J. M. Comstock, Clerk
Town of Chelsea
Vermont
Dear Mr. Comstock

Chelsea having accomplished an outstanding job in the collection of salvage for the contest period July 1 to December 31, 1942, by exceeding the 110 pounds per capita required, is hereby awarded the right to inscribe "M" for Merit on the annual report for the year 1942. In testimony thereof, this certificate is presented.

WM. H. WILLS
Governor
VERMONT SALVAGE COMMITTEE
A. VAIL ALLEN
Chairman
J. O. BAXENDALE
Executive Secretary

Honor Roll

UNITED STATES ARMY

COMMISSIONED OFFICERS

Capt. Lynn L. Bowen.
Second Lieut. Marjorie Burbank.

NON-COMMISSIONED OFFICERS

Sergt. Richard H. Betts.
Staff Sergt. Lincoln M. DeAlmeida.
Sergt. Robert W. Hook.
Sergt. Morton S. Robbins, Jr.
Sergt. Robert B. Roberts.
Sergt. Harold E. Walker.
Corp. Robert H. Button.
Corp. Charles Dupras.
Corp. Harold B. Hill.
Corp. Merton O. Jackson.
Corp. John R. Kennedy.
Corp. William L. Scott.

FIRST CLASS PRIVATES

George M. DeAlmeida.
Kenneth E. Dow.
Bezar L. Eastman.
David C. Gilman.
Eugene E. Hanson.
Merrill L. Hayward.
Wilfred N. Hodgdon.
Archie E. McCullough, Jr.
Guy J. O'Donnell.
Floyd E. Reed.
William K. Roberts.
Eugene G. Slack

RESERVES

Charles R. Liese, Petty Officer, 3/c.
Kenneth Colby

PRIVATES

Victor Austin.
Donald I. Bean.
Alfred Boardman.
Melvin Braman.
Steve Breznak, Jr.
Clarence J. Button.
Carl DeAlmeida, Jr.
Carl Downing.
James E. Druge.
Stanley M. Dumont.
Allen J. Dupras.
Lyle O. Felch.
James Forrester.
Wilson L. Grant.
Orville Ladd.
Kenneth A. O'Donnell.
Harry L. O'Donnell.
Raymond T. Reed.
Chester E. Richards.
Leland O. Richards.
Bruce Roberts.
Wayland H. Sargent.
Robert S. Tracy.
Stanley McCullough
Gordon Wright.
James Horton
Llyod Dunham
George McCreedy

AVIATION CADETS

Arthur DeAlmeida.
Pearl D. Eastman.

UNITED STATES MARINES

Pvt. Dean A. Dodge.

UNITED STATES NAVY

Com. Leland Jordan.
Lieut. Charles H. Helmer.
Lieut. Edith Burgess.
Lawrence Darling, Ph. M., 1st class.
George A. Edwards.
Lawrence Eastman.
Paul V. Higgins, Ph. M., 2nd class.

TOWN OF CHELSEA, VT.

1942—1943

Population, 1,007. Area, 23,818 acres. Altitude, 840 feet. Miles of highways, 92.90, of which 10 miles is State Highway.

Real and personal grand list	$5,478.23
Polls, 499	499.00
Total grand list	$5,977.23

Basis of Grand List.

List value of real estate in town	$451,630.00
List value of personal property in town	103,242.00
List value of taxable property in town	$554,872.00
List value of personal property offset	7,049.00
List value of property taxed	$547,823.00
One per cent of list value of property taxed	$5,478.23
Taxable polls, 499 at $1	499.00
Grand list of town	$5,977.23

Comparative Statement.

Grand List For Past Five Years.

1938	$5,913.92
1939	5,836.44
1940	5,869.13
1941	5,912.73
1942	5,977.23

Tax Rate For Past Five Years.

1938	$3.48
1939	3.34
1940	3.60
1941	3.80
1942	3.80

Total Tax Raised.

(School tax included)	Amount raised
1938—$3.48 and $2.50 old age assistance	$21,911.20
1939—$3.34 and $2.50 old age assistance	18,320.21
1940—$3.60 and $2.50 old age assistance	22,450.10
1941—$3.80 and $2.50 old age assistance	23,759.56
1942—$3.80 and $2.50 old age assistance	23,964.69

FINANCIAL CONDITION
General Town Account.

Assets—What We Own.

(Real estate and personal property not included.)

Uncollected taxes		$4,082.56
Due from Town of Washington for work on road to James Hill farm		3.50
Due from Town of Randolph for winter road work		13.50
Cash bal., sanding road account	$60.82	
Cash bal., Unselected road account	10.50	
Cash bal., general highway account	78.69	
Cash bal., general town account	2,428.08	
		2,578.09
Total assets		$6,677.65

Liabilities—What We Owe.

Borrowed money, National Shawmut bank		$9,000.00
Outstanding orders—		
General account	$13.84	
Overseer's account	45.00	
		58.84
Total liabilities		$9,058.84

Total liabilities	$9,058.84
Total assets	6,677.65
Net indebtedness	$2,381.19
Indebtedness Feb. 1, 1942	$7,839.41
Indebtedness Feb. 1, 1943	2,381.19
Decrease in indebtedness	$5,458.22

School Account Indebtedness.

As of June 30, 1942	$1,241.96
As of June 30, 1941	598.01
Increase in school indebtedness	$643.95
Total indebtedness, town account	$2,381.19
Total indebtedness, school account	1,241.96
Total indebtedness	$3,622.15

INVENTORY OF TOWN PROPERTY

(Real estate listed as per listers' appraisal.)

Real estate—		
Laird farm	$1,000.00	
Garage	1,500.00	
Town forest	50.00	
Town hall	10,000.00	
Town barn	300.00	
North Common	200.00	
South Common	200.00	
Building lot in District No. 1	50.00	
Total		$13,300.00
Office equipment		200.00
Town hall equipment		200.00
Road machine, tools, etc.		300.00
Wood in Town hall		72.00
Wood in garage		18.00
Lumber in garage		10.00
Fuel oil in garage for tractor		40.20
Grease and oil in garage for truck		67.50
Blades for snowplow		34.00
Blades for road machine		11.00
Hemlock boards stacked		38.00
Lumber sawed and stacked at Laird farm		220.22
Hemlock lumber lent		300.00
Tractor and plow		1,000.00
Truck plow		200.00
Ford truck		400.00
Total		$16,210.92

School Property.

School building in District No. 1	$1,000.00	
School building in District No. 2	4,000.00	
Gymnasium in District No. 2	500.00	
Athletic field	500.00	
School building in District No. 5	1,000.00	
School building in District No. 8	500.00	
School building in District No. 9	1,000.00	
School building in District No. 10	800.00	
		$9,300.00
Equipment, furniture, etc.		500.00
Books and supplies		500.00
Total		$10,300.00
Total value of town property		$16,210.92
Total value of school property		10,300.00
Total		$26,510.92

OPERATING STATEMENT

All Accounts Excepting School Account—Actual Cash Receipts.

Cash on hand Feb. 1, 1942		$1,717.09
1942 taxes collected	$12,261.34	
Delinquent taxes collected	2,423.94	
		14,685.28
From state treasurer, as per treasurer's report		4,814.06
Other receipts as per treasurer's report		8,423.74
Total		$29,640.17

Disbursements.

Orders drawn by—		
Selectmen for general running expenses	$8,124.96	
Selectmen to repay 1942 loan	5,000.00	
Selectmen to apply on outstanding note	5,000.00	
		$18,124.96
George D. Lyford, road commissioner, general highway account		2,545.33
Fred B. Sanborn, foreman, resurfacing		231.95
Fred B. Sanborn, state aid work		423.07

Fred B. Sanborn, foreman, unselected work	3,170.83
O. E. Burgess, chairman, snow roads	975.97
O. E. Burgess, chairman, sanding roads	199.17
Charles F. Button, overseer	1,441.82
	$27,113.08

Total cash receipts	$29,640.17
Total orders drawn	27,113.08
Unexpended	$2,527.09

PROOF OF AUDIT

Orders paid by treasurer, Jan. 31. 1942 to Feb. 1, 1943—

General expense (1942 orders)		$8,116.96
Borrowed money		10,000.00
Sanding road account (1942 orders)		199.17
Snow roads accounts (1942 orders)		975.97
General highway account (1942 orders)		2,545.33
Resurfacing account (1942 orders)		231.95
Unselected roads account		
(1942 orders)	$3,170.83	
(1941 orders)	2.00	
		3,172.83
Overseers account		1,396.80
State aid roads account		423.07
Total orders paid		$27,062.08

Orders drawn for—

General expenses	$8,124.96
Borrowed money	10,000.00
Sanding roads	199.17
Snow roads	975.97
General highways (Road Commr.'s account)	2,545.33
Resurfacing	231.95
Unselected roads	3,170.83
Overseer's account	1,441.80
State aid roads	423.07
Total orders drawn	$27,113.08

1942 orders outstanding—		
General expense account	$8.00	
Overseer's account	45.00	
		$53.00
Total 1942 orders paid		27,060.08
Total 1941 orders paid		2.00
Total orders paid		$27,062.08

Outstanding Orders Feb. 1, 1943.

Selectmens' account—	
Jan. 27, 1940, No. 934—Ethel Wellington	$5.84
Jan. 30, 1943, No. 967—Alice Allen	2.00
Jan. 30, 1943, No. 968—George D. Lyford	6.00
	$13.84
Overseer's account—	
Jan. 19, 1943, No. 295—A. H. Magalsky	$20.00
Jan. 30, 1943, No. 301—George Button	25.00
	$45.00

TREASURER'S REPORT

GENERAL TOWN ACCOUNT

Receipts

On hand Feb. 1, 1942—		
General account	$1,705.96	
Sanding roads account	11.13	
		$1,717.09
From C. C. Leise, Collector—		
Delinquent	$2,423.94	
On list of 1942	12,261.34	
		14,685.28
From State Treasurer—		
For town highways	$3,167.01	
For winter roads	537.35	
For resurfacing	154.63	
For state aid work	423.08	
For June storm damage	531.99	
		4,814.06
For dog licenses		305.75
For wood, lumber and hay from Laird farm		194.04
For other lumber sold		152.50
For use of tractor on highway		648.24

For use of truck	284.00
For rent of town hall	258.00
From B. R. Downing, payment for farm	500.00
From M. F. Kennedy, final payment on Laird place	61.22
For sale of Bacon place	400.00
For sale of Bacon goods	168.18
For sale of junk	46.09
For lease land rent	94.19
From Roberts lighting fund	35.00
For use of snowplow	18.30
From Treasurer U. S. Agricultural Conservation	65.70
From liquor license	25.00
From sundry refunds	39.43
From Town of Rochester, aid to Kill family	99.65
From sale of sundries	9.23
From Boardway & Cilley, removing trees	2.90
From M. O. Dodge, refund on road work	16.32
Money borrowed	500.00
	$29,640.17

Disbursements

Selectmen's orders paid—		
For money borrowed	$10,000.00	
For general expense	8,116.96	
For sanding roads	199.17	
For snow roads	975.97	
Total Selectmen's orders paid		$19,292.10
Overseer's orders paid		1,396.80
Road Commissioner's orders paid—Paid 1942 town tax (including storm damage)		2,545.33
Unselected, 1942	$3,170.83	
Outstanding	2.00	
		3,172.83
State aid work		423.07
Resurfacing		231.95
Total orders paid		$27,062.08
Cash balance in Selectmen's account	$2,428.08	
Cash balance in highway account	78.69	
Cash balance in sanding road account	60.82	
Cash balance in unselected road ac-		

count	10.50	
Total cash on hand in bank		2,578.09
		$29,640.17

JOHN M. COMSTOCK,
Treasurer.

REPORT OF THE SELECTMEN FOR THE YEAR ENDING JAN. 31, 1943

With one or two exceptions we were able to keep within the amount estimated in our budget of this year's expenses. We have reduced the note of $14,000.00 owing at the beginning of the year to $9,000.00 on Feb. 1, 1943; and outstanding orders on Feb. 1, of $58.84; cash on hand of $2,578.09, and taxes due and uncollected of $4,082.56. Due from Town of Washington, repair of road, $3.50. Due from Town of Randolph, plowing road, $13.50. Leaving our indebtedness on Feb. 1, 1943, at $2,381.19. The history of Chelsea has not been published as yet. There is still available the $200 appropriated for that purpose. Last spring and early summer we were faced with a big damage to roads by washouts. The Road Commissioner using up all his funds by the middle of June, we were faced by rather a serious problem, which might mean an additional road tax. Due to the fine cooperation of the Road Commissioner, Mr. Lyford, and your Selectmen, also Mr. C. S. Perkins, the District Highway Commissioner, a plan was worked out, of which the State paid us $531.99 on a flood damage claim of $1,031.99, and the balance of damage was repaired out of the unselected highway funds, thereby eliminating any additional tax. We would call your attention to the expense of the Laird farm. We have on hand lumber sawed and stacked estimated to be worth $220.22. Due from the U. S. government on Agricultural Conservation program, $65.70. We buy our trees of the State at one-half price, so that we gain on this each year. Soon we will have the fields and pastures planted to trees. The damage done by dogs this year was slight. Our bridge work was mostly on two bridges, the Luce bridge and the Coburn bridge. Until after the war the only thing we can do is to keep our wood bridges in repair and our expense the com-

ing year shouldn't be any more than the past year. You will note that there is a large expense of cutting and skiding hemlock, this being for bridge plank, etc. Practically all the cutting, etc., of the plank used last year, around 17,000 feet, was done after Feb. 1, 1942, and also the cutting for next year's plank was before Feb. 1, 1943. We sold besides what was used on our bridges to the State for State bridges and culverts for our unselected highway, $152.50. We have cut and will have for next year around 20,000 feet (estimated). We have now paid the Batteys $196.86 for stumpage, leaving a balance of $53.14 to be paid the coming year, and there are three years more to remove the balance on the lot.

From the sale of cannon and cannonballs we purchased two $25 bonds (at maturity), and also we are on record in Washington for a replacement of the cannon after the war. We have reserved from the unselected highway money due in the past year $800 to be used for snow removal this winter. During the past year we have disposed of two parcels of real estate, the George farm at $500 and Bacon property (real estate, $400; personal property, $168.18) at a total of $1,068.18. In the deed of the George property it was mutually understood that our obligations to the purchaser were terminated. During the past year we have tried to keep our machinery and town property in good condition and at this time I should call your attention to the fact that we bought of Mr. Orange Taylor his Ford truck at $400, when he went to Detroit, Mich., and we think it will pay for itself in a year's time. This coming year we feel that the town should reduce its indebtedness. A tax should be raised large enough to care for our indebtedness and expenses for the year ending Feb. 1, 1944. We would kindly call your attention for the amounts of the various incomes to the Treasurer's report and of supplies on hand to the town inventory.

Suggested Budget For the Coming Year.

Town hall	$350.00
Town officers	850.00
Laird farm	100.00
Miscellaneous	800.00
Interest	250.00
Insurance	175.00

Streets	400.00
Commons	75.00
Tractor—	
Dirt road	
Snow road	400.00
Truck	450.00
Snowplows	150.00
Taxes	2,300.00
Dog damage	100.00
Bridges	500.00
Appropriations	500.00
Sanding roads	400.00
Snow roads	1,200.00
Welfare department	2,000.00
	$11,000.00

F. B. SANBORN,
D. H. GILMAN,
O. E. BURGESS, Selectmen.

SELECTMEN'S ACCOUNT

Summary of Orders Drawn by O. E. Burgess, Chairman For General Running Expenses

Town officers	$777.63
Laird farm	134.80
Town hall and Clerk's office	449.68
Ballots and elections	65.25
Streets	386.00
Commons	61.86
Hemlock lumber (Battey taxes)	98.43
A. E. Bacon property	43.10
Ernest Carpenter, commitment expense	48.20
Insurance, town property	159.60
Appropriation	300.00
Taxes assessed	2,232.75
Cutting bushes	6.20
Interest paid	330.55
Road machine repairs	12.27
Dog damage	12.00
Bridges	259.61
Hemlock lumber, cutting, sliding, skidding and sawing	353.63
Tractor expense—	
Dirt road	398.94

Snow road	576.11
Snowplow expense	151.61
Cost and expense of truck	578.93
Miscellaneous	687.81
	$8,124.96
Borrowed money	10,000.00
Total orders drawn	$18,124.96

Town Officers

A. H. Bailey, auditor	$19.00
R. G. Corwin, auditor	17.50
O. F. Allen, auditor	17.50
Angier Edwards, lister	57.00
P. J. Heath, lister	57.00
C. H. Baraw, lister	57.00
C. C. Liese, 1 % of tax collected	211.89
J. M. Comstock, lister	18.60
C. F. Button, overseer	50.00
J. M. Comstock, Town Clerk and Treasurer	129.80
O. F. Allen, health officer	37.34
F. B. Sanborn, selectman	15.00
D. H. Gilman, selectman	15.00
O. E. Burgess, chairman selectmen	75.00
	$777.63

Laird Farm

Vermont Forest Service, trees	$22.75
Kenneth Hill, express on trees	2.24
W. A. Reed, setting trees	3.60
G. D. Lyford, setting trees	3.60
O. E. Burgess, setting trees	3.60
F. B. Sanborn, setting trees and use of car	4.10
Warren Mattoon, hauling lumber and logs	32.50
Richard Druge, sawing and planing	62.41
	$ 134.80

Town Hall and Clerk's Office

Central Vt. Public Service Corp., lighting	$63.04
F. E. Hood, janitor	210.45
New England Tel. & Tel. Co., telephone	22.35
A. B. Croft, supplies	.74
Robbins & Robbins, supplies	4.22

O. E. Burgess, labor and repairs	4.34
Allen & Underhill, supplies	17.04
F. R. and E. L. Keyser, water rent	12.00
A. H. Bailey, wax	3.00
G. D. Lyford, labor on wood	19.50
Everett LaFrancis, labor on wood	15.00
D. H. Gilman, labor on wood	9.00
O. E. Burgess, labor on wood	10.50
H. G. Lyford, sawing	13.75
F. B. Sanborn, labor on wood	11.25
J. M. Comstock, Treasurer, wood	15.00
J. M. Comstock, Treasurer, use of truck	18.50
	$449.68

Ballots and Elections

A. H. Bailey, ballot clerk	$2.00
H. O. Cole, ballot clerk	2.00
R. H. Coburn, ballot clerk	6.00
L. N. Lucas, ballot clerk	2.00
Alice Allen, assistant clerk	4.00
Fannie Beckwith, assistant clerk	4.00
George P. Bradshaw, ballot clerk	4.00
Everett Spear, ballot clerk	2.00
C. C. Liese, clerk, presiding, care of booths	12.00
Chelsea Job Press, printing and supplies furnished	27.25
	$65.25

Streets

Central Vt. Public Service Corp., lights	$375.00
P. J. Heath, plowing sidewalks	6.00
H. G. Lyford, plowing sidewalks	5.00
	$386.00

Commons

O. E. Burgess, mowing and cleaning	$58.60
E. H. Colby, grass seed	1.26
Warren Mattoon, hauling leaves	2.00
	$61.86

Hemlock Lumber

Hoyt Battey (taxes), part of purchase price	98.43
Leaving balance due the Batteys, $53.14	

A. E. Bacon Property

G. F. Griffin, auctioneer and postage	$16.00
Chelsea Job Press, auction bills and postage	4.10
The Chelsea Herald, advertising auction	1.95
F. B. Sanborn, labor	3.60
D. H. Gilman, labor	3.60
G. F. Flint, services at auction	3.00
O. F. Allen, services at auction	3.00
O. Fay Allen, Jr., agent to convey property	7.85
	$43.10

Money Borrowed

Orange County Branch, National White River Bank in Bethel	$10,000.00
(Owing National Shawmut Bank note, $9,000)	

Ernest Carpenter Commitment Expense

Dr. D. B. Mayo, examination	$10.00
Dr. W. C. Mitchell, examination	5.00
F. B. Thomas, probate court fees	8.00
G. W. Howland, service of papers	3.60
O. E. Burgess, mileage to State Hospital and return	3.60
Dr. J. C. O'Neil, maintenance	18.00
	$48.20

Insurance, Town Property.

Allen & Underhill	$69.20
Farm Bureau Mutual Insurance Co.	29.50
F. Ray Keyser	41.60
H. N. Mattison	13.20
Farmers' Cooperative	6.10
	$159.60

Appropriations

Mrs. John Doyle, Memorial day	$50.00
J. M. Comstock, library	150.00
E. B. Hatch, town fire protection	100.00
	$300.00

Taxes Assessed

H. N. Mattison, 2-cent county tax	$117.26
C. C. Liese, town property fire tax	1.98
C. C. Liese, town property tax	156.36
Thomas H. Cave, State highway system	677.58
L. A. Burbank, Farm Bureau	156.82
Thomas H. Cave, old age assistance	1,122.75
	$2,232.75

Cutting Bushes

O. E. Burgess, Light House road	$6.20

Interest Paid

Orange County Branch of National White River Bank in Bethel	$330.55

Road Machine

A. M. Flanders, welding	$12.27

Dog Damage

H. W. Burbank & Son, 1 lamb	$12.00

Bridges

Richard Densmore, tending flares, 1941, town farm bridge	$2.00
G. D. Lyford, labor	41.25
Everett LaFrancis, labor	40.25
F. B. Sanborn, labor and cash paid out	39.97
O. E. Burgess, labor and cash paid out	29.39
Orange Taylor, self and truck	82.25
R. J. Croft, 1 keg spikes	7.00
G. D. Lyford, labor (gravel for Guy Ladd, to haul hemlock in return)	3.50
Everett LaFrancis, labor (gravel for Guy Ladd, to haul hemlock in return)	3.50
J. M. Comstock, use of truck (gravel for Guy Ladd, to haul hemlock in return)	10.50
	$259.61

Hemlock Cutting, Sliding and Skidding

A. C. Coburn, labor	$26.15
W. A. Reed, labor	35.30
G. D. Lyford, labor	31.60
O. E. Burgess, labor	91.20

Everett LaFrancis, labor	3.75
F. B. Sanborn, labor	1.20
H. G. Lyford, self and team	14.00
Guy Ladd, hauling	42.33
Guy Ladd, hauling and stacking plank	30.00
F. B. Sanborn, sawing hemlock	78.10
	$353.63

Tractor Expense, Dirt Road

Kennedy's garage, labor and gas	$10.25
Forrest Sanborn, labor and trip for parts	31.21
George Lyford, labor	8.75
P. I. Perkins Co., parts and labor	797.09
Fuller Slayton, fuel oil	79.20
Southwestern Oil Co., grease	66.09
H. T. Gates, gas, oil and supplies	6.35
	$398.94

Tractor Expense, Snow Road

P. I. Perkins Co., grousers and parts	$166.28
Fuller Slayton, fuel oil	68.65
George Lyford, labor	44.45
F. B. Sanborn, labor and cash paid for supplies	34.92
Reynolds & Son, Inc., bolts, wire, rope, etc.	5.86
J. R. Kennedy, labor	2.20
Durkee garage, sharpening grousers	33.80
A. M. Flanders, repair of grousers	163.00
Kennedy's garage, labor and supplies	10.85
Forrest Sanborn, labor	18.50
Everett LaFrancis, labor	4.50
E. H. Colby, oil and supplies	6.65
Lowell McLeod, bolts	.92
Casellini-Venable Corp., bolts	1.68
W. A. Reed, labor	6.00
O. E. Burgess, three-hour trip to Barre with generator	1.50
H. F. Gates, oil, gas and supplies	6.35
	$576.11

Snowplows Expense

A. M. Flanders, welding and bolts	$10.90
Robbins & Robbins, shovel	.89

George Lyford, labor	14.50
F. B. Sanborn, labor and cash paid	12.85
O. E. Burgess, labor, express and freight paid	3.78
Vt. Maple Products Co., steel and labor	5.50
Guy Ladd, repairs	3.50
Earle Durkee, welding and cutting	5.50
Raymond Doyle, freight on blades	.70
Lincoln Iron Works, blades and bolts	29.30
P. I. Perkins Co., repairs	5.97
E. H. Colby, shovel	.80
Casellini-Venable Corp., mounting plow and parts	38.27
Kennedy's garage, repairs and labor	12.75
Reynolds & Son, Inc., bolts, rope, etc.	6.40
	$151.61

Cost and Expense of Truck

Orange Taylor, truck	$400.00
Orange Taylor, hydraulic jack	11.00
Motor Vehicle Dept., registration	5.00
O. E. Burgess, labor and cash paid for supplies	5.32
Kennedy's garage	27.93
E. H. Colby, gas, oil, chains, etc.	74.39
W. L. Langevin, repairing tire	3.00
H. N. Sanborn, tire, tube and retreading tire	50.79
G. D. Lyford, labor	1.50
	$578.93

Miscellaneous

Central Vt. Public Service Corp., lights, garage and observation post	$19.70
The Chelsea Job Press, printing town reports	144.00
Allen & Underhill, printing, postage, etc.	23.30
J. M. Comstock, postage town reports, postage	5.69
Wheeler & Clark, dog tags	6.57
Alice Walker, ministerial money, West Hill	19.50
O. Fay Allen, Jr., legal services	3.05
Fred Sanborn, planing lumber	9.53
J. E. Lamson & Sons, lawn mower	14.50
C. C. Liese	15.85
Frank Lougee, mowing Lincoln cemetery	2.00
The Chelsea Herald, advertising	2.20
O. E. Burgess, mowing and raking Old ceme-	

tery	8.00
J. M. Comstock, making out tax bills	15.00
F. B. Sanborn, labor and cutting trees, town barn	6.60
G. D. Lyford, labor on stone, etc.	7.75
Orange Taylor, self and truck on stone	8.50
Forrest Sanborn, labor on stone	4.25
Everett LaFrancis, labor on stone, etc.	7.75
Tuttle Stationery Co., land record book	53.15
Orange County Branch of National White River Bank in Bethel, 2 bonds, proceeds of cannon, cannonballs, etc.	37.00
H. W. Burbank & Son, use of water tub	2.00
Everett LaFrancis, repair and hooks for chains	6.00
H. D. Flanders, ministerial money, Congregational and Methodist churches.	39.00
H. D. Flanders, care of town clock	24.00
Robbins & Robbins, shovel and cant dog	4.34
Wilson & Keyser, service cunsultation overseer of poor	2.00
H. N. Sanborn, 5 gallons kerosene	.75
J. M. Comstock, reporting births, deaths, etc.	7.75
E. H. Colby, brick, cement, etc.	11.10
O. E. Burgess, labor and cash paid for supplies	29.29
N. E. Tel. & Tel. Co., telephone service, Town hall and observation post	37.64
C. C. Liese, Collector, abated taxes by board of civil authority	108.18
Alice Allen, mowing Allen cemetery	2.00
	$687.81

HIGHWAY DEPARTMENT

Our town highway system comprises 92.90 miles of roads, divided as follows: 4.60 miles "state aid" highway, 10.75 miles of "state" highway and 77.55 miles of "town" highway. The state highway is the highway from the Tunbridge town line to the Washington town line and from the junction near the Bank block to the Vershire line. The state aid highways are the road from George Densmore's to the Brookfield line above Irving Hood's and from the junction near James Kennedy's to the Arthur Bacon place. The balance are town highways.

AUDITORS' REPORT

What We Had to Spend.

Town tax of 35c	$2,092.03
Received from state treasurer—	
For unselected work	3,167.01
For resurfacing work	154.63
For state aid work	423.08
For aid on June storm damage	531.99
For winter road work	537.35
Received from Myrle Dodge—	
Unselected account	16.32
Town tax @ 5c (sanding account)	248.86
Balance in sanding account	11.13
Total available	$7,182.40

What We Spent It For.

For general highway work— (Town tax and storm damage aid)	$2,545.33
For unselected work (state fund)	3,170.83
For Resurfacing work (state pays two-thirds of amount expended)	231.95
For state aid work (so-called permanent highways)	423.07
For sanding roads	199.17
For winter roads	975.97
Paid outstanding 1941 order— Unselected account	2.00
Total expended	$7,548.32

Total expended	$7,548.32
Total available	7,182.40
Expenditures over receipts	$365.92

Proof.

Expenditures over receipts—		
In resurfacing account	$77.32	
In winter roads account	438.62	
		$515.94
Balance unexpended in—		
General highway account	$78.69	
Sanding roads account	60.82	
State aid roads account	.01	

Unselected roads account	10.50	
		$150.02
Expenditures over receipts		$365.92

GENERAL HIGHWAY WORK

George D. Lyford, Road Commissioner.

Total orders drawn for labor	$2,089.04
Total orders drawn for material	127.74
Total orders drawn for equipment	328.55
Total orders drawn	$2,545.33
Money available—	
Town tax, 35c	$2,092.03
State of Vermont, June storm damage aid	531.99
Total	$2,624.02
Money available	$2,624.02
Orders drawn	2,545.33
Balance unexpended	$78.69

GENERAL HIGHWAY—1942

Summary of Orders Drawn.

Orange Taylor, labor and truck	$524.90
Everett LaFrancis, labor	98.85
O. E. Burgess, labor	21.25
Walter Lyon, labor	18.00
E. H. Colby, labor with truck	154.30
Donald Ramsey, labor	10.40
Kenneth Colby, labor	12.60
Walter Druge, labor	68.00
Byron Downing, labor	32.40
Alfred Dodge, labor	71.00
Herbert Lyford, labor	48.25
Dan Densmore, labor	13.60
Dallas Melendy, labor	3.60
George M. Taylor, labor	20.80
Ernest Luce, labor	118.00
Athol Coburn, labor	49.90
L. N. Lucas, labor	1.65
Robbins & Robbins, fork	1.59

Guy Moxley, gravel	17.10
Stanley Wilson, gravel	68.40
United Steel Co., grader blades	32.25
Allen & Underhill, bonds	20.00
Allen & Underhill, order book and paper	.85
Lincoln Iron Works, hardware	11.10
J. M. Comstock, use of tractor	238.71
J. M. Comstock, use of truck	56.00
P. D. Sargent, roofing on barn	6.65
C. C. Liese, taxes for Everett LaFrancis, labor	7.60
Mrs. Harley Sutton, toll	3.64
William Reed, labor	69.30
Angier Edwards, labor	15.00
Raymond Kennedy, labor	8.00
Paul Morey, labor	81.20
Earl Howe, labor with truck	44.10
D. H. Hale, labor	9.60
Johnny Hayward, labor	14.40
A. C. Coburn, labor	25.20
George D. Lyford, labor	269.44
Dean Gilman, labor	5.40
Alton Felch, labor	27.80
Guy Ladd, labor with truck	12.40
Ed. Paul, labor	10.60
Mrs. L. C. Smith, Mr. Smith's labor	7.20
Perley Fletcher, labor with team	12.40
Stanley Dumont, labor	34.20
Warren Melendy, labor	63.00
Forrest Sanborn, labor	99.50
Ray Thorne, labor	5.20
Total	$2,545.33

RESURFACING—RANDOLPH ROAD

F. B. Sanborn, Foreman.

Orders drawn for labor	$179.25
Orders drawn for material	52.70
	$231.95
Received from state	154.63
Cost to town	$77.32
Orders drawn—	
Everett LaFrancis, labor	$12.15
Angelo Ridi, self and truck	52.65

Floyd Hoyt, self and truck	52.65
Walter Grant, self and truck	31.20
Guy Moxley, gravel	26.00
S. C. Wilson, gravel	25.00
Mrs. Harley Sutton, toll	1.70
State of Vermont, use of shovel	30.60
Total	$231.95

State Aid—Randolph Road.
F. B. Sanborn, Foreman.

Orders drawn for labor	$345.57
Orders drawn for material	77.50
Total cost	$423.07
Received from state	423.08
Balance due from state, 1941	$438.22
Cost this year	423.07
Balance available for 1943	$15.15
Orders drawn—	
G. D. Lyford, labor	$18.25
Donald Brown, self and truck	52.65
Orange Taylor, self and truck	56.55
Walter Grant, self and truck	11.70
G. F. Wight, self and truck	29.25
Maurice Wood, self and truck	42.90
W. A. Severy, self and truck	33.15
H. H. Pettengill, self and truck	6.82
O. E. Burgess, labor	1.50
F. B. Sanborn, labor	15.00
J. M. Comstock, use of tractor and grader	20.00
Mrs. Harley Sutton, toll	2.50
S. C. Wilson, gravel	75.00
State of Vermont, use of shovel	57.80
Total	$423.07

Unselected Highways.
F. B. Sanborn, Foreman.

Orders drawn for labor	$2361.54
Orders drawn for materials	345.70
Orders drawn for equipment	463.59
	$3,170.83

Received from state	$3,167.01	
Received from Merle Dodge	16.32	
		$3,183.33
Balance on hand		12.50
Less 1941 order paid		2.00
		$10.50

Orders Drawn.

A. F. Sanborn, use of sewer rod and tile	$2.05
Russel Corwin, culvert logs	1.00
Vt. Explosives Co., dynamite	13.45
Casellini-Venable Corp., road machine blades	21.56
George Densmore, culvert logs	1.50
Allen & Underhill, order book	.75
Raymond Kennedy, culvert logs	.50
S. C. Wilson, gravel	96.30
Mrs. Harley Sutton, toll	3.21
S. D. Lyford, cash paid, nails	.21
J. M. Comstock, Treas., plank for culverts	83.10
Button Bros., wire, staples and nails	9.34
Sears Roebuck, wire	8.43
Laird farm, posts and lumber	17.36
H. N. Sanborn, kerosene for flares	2.00
J. M. Comstock, Treas., use of tractor and grader	386.53
J. M. Comstock, Treas., use of truck	55.50
Angier Edwards, 187 loads of dirt	18.80
Glenn Button, self and team	9.60
E. H. Colby, labor	3.00
G. D. Lyford, labor	338.50
Alfred Dodge, labor	39.00
State of Vermont, use of shovel	78.20
Walter Lyon, labor	52.60
Everett LaFrancis, labor	263.90
Forrest Sanborn, labor	285.15
Orange Taylor, self and truck	463.40
Harold Hayward, labor	45.20
C. C. Liese, taxes	45.80
John Liese, labor	2.40
O. E. Burgess, labor	181.65
S. W. Burgess, labor	1.40
Glenn Sanborn, labor	.50
Ralph Lyon, self and team	1.20
Paul Morey, labor	21.60

Warren Melendy	28.55
Angelo Riddi, self and truck	35.10
W. A. Severy, self and truck	54.60
G. F. Wight, self and truck	58.50
Maurice Wood, self and truck	43.87
H. H. Pettengill, self and truck	44.85
Floyd Hoyt, self and truck	35.10
Orange Taylor, self and truck	35.10
Walter Grant, self and truck	59.65
P. D. Sargent, self and truck	34.12
Donald Brown, self and truck	35.10
V. M. Gates, self and truck	17.55
F. B. Sanborn, self and truck	23.25
Harry O'Donnell, self and tractor	40.40
Arthur O'Donnell, labor	14.80
Athol Coburn, labor	21.25
D. W. Doyle, labor	9.00
Earl Russell, labor	17.65
F. M. Gates, labor	7.80
Total	$3,170.83

SANDING ROADS

Orders Drawn By O. E. Burgess, Chairman.

Balance on hand Feb. 1, 1942	$11.13
Amount available 1942—5c tax	248.86
Total	$259.99
Orders drawn this year	199.17
Balance on hand Feb. 1, 1943	$60.82

Orders Drawn.

Orange Taylor, truck	$3.00
Orange Taylor, labor	2.00
Pearl Doyle, labor	2.00
O. E. Burgess, labor and nails	2.07
G. D. Lyford, labor	33.00
Everett LaFrancis, labor	30.00
The Chemical Corp., salt	40.80
J. M. Comstock, Treas., use of truck	74.00
F. J. Austin, sand	12.30
Total	$199.17

SNOW ROADS

Orders drawn for snow roads	975.97
Received on state aid winter roads	$537.35
Balance transferred to general account	$438.62
Due from state on unselected money 800.00	

Orders Drawn.
By O. E. Burgess, Selectman.

Alton Felch, shoveling snow and land damage	$6.20
Guy Ladd, plowing	200.87
Forrest Sanborn, plowing	83.50
F. B. Sanborn, plowing and shoveling and turning water	184.70
S. D. Lyford, plowing and shoveling	197.75
Gerald Slack, plowing	48.00
J. R. Kennedy, plowing	31.00
O. E. Burgess, plowing and shoveling and turning water	50.75
W. A. Reed, plowing and shoveling	35.60
A. C. Coburn, plowing and shoveling	7.50
Athol Coburn, shoveling	6.40
Fred Hoyt, shoveling	11.20
John Hayward, shoveling	4.00
Harry O'Donnell, shoveling	7.80
Kenneth O'Donnell, shoveling	4.80
Earl Russell, shoveling	8.80
Ray Thorne, shoveling	2.60
Earle Thorne, shoveling and breaking road	3.40
G. D. Lyford, setting up snow fence	4.50
Everett LaFrancis, setting up snow fence	4.50
J. M. Comstock, use of truck on snow fence	17.00
D. H. Gilman, turning water	3.60
J. M. Comstock, use of truck plowing	51.50
Total	$975.97

(Tractor expense not included in above account.)

WELFARE DEPARTMENT

Comparative Table

Expended From General Fund

1938	$5,373.47
1939	3,524.02
1940	2,600.82
1941	2,202.88
1942	1,317.15

Expended From Roberts Poor Fund

1938	$484.29
1939	1,086.91
1940	567.23
1941	552.56
1942	473.50

Summary of Orders Drawn By Charles F. Button, Overseer

To Department of Public Welfare—		
For Marion Hayward	$16.84	
For Dupont children	295.25	
For Hazel Holmes' children	150.00	
		$462.09
For Arthur Bacon—		
Board and care	$110.51	
Doctor services	13.00	
Funeral expenses	95.00	
		218.51
For Mrs. Persis Larrabee, board and care		117.00
For Edward Carr—		
Groceries and clothing	$12.24	
Board, care, etc.	42.50	
Doctor services	7.00	
		61,74
For Ed. Royce family—		
House rent	$44.00	
Groceries, clothing, etc.	107.20	
		151.20
For Harvey W. Spear, board and care		44.70
For George Ovitt, groceries, etc.		106.73
For Mark Dunbar, groceries, etc.		74.97
For Harry Kill children, hospital bills (Above refunded by Town of Rochester)		99.65
For care of tramp		23.00

For freight on town and school commodities		47.55
For distributing commodities		25.00
For mileage		8.00
For postage		1.66
Total orders drawn		$1,441.80
Received from Town of Rochester	$99.65	
Received from Walter Lyon	25.00	
		124.65
Leaving net cost to town		$1,317.15
Net cost		$1,317.15
Less outstanding orders		45.00
Amount charged to general account		$1,272.15

Outstanding Orders

No. 295	Jan. 19, 1943	A. H. Magalsky	$20.00
No. 301	Jan. 30, 1943	Geo. Button	25.00

ROBERTS POOR FUND

Disbursements have been made from the Roberts Poor Fund for the benefit of 9 persons to the amount of	$433.50
For flour for members of the board	40.00
Total orders drawn	$473.50

TREASURER'S REPORT

In Account With Roberts Poor Fund Board

Receipts

Balance on hand Feb. 1, 1942	$871.87
Received from Old Colony Trust Co., interest on fund	500.00
Received refund	115.25
Received interest on savings deposit	5.12
	$1,492.24

Disbursements

Paid 19 orders drawn by board	$473.50
Balance on hand Feb. 1, 1943	$1,018.74

This Balance Is Made Up As Follows:

Checking account in National White River Bank, Orange County Branch	$54.52
Savings account in same bank	882.97
Cash	81.25
	$1,018.74

JOHN M. COMSTOCK, Treasurer.

OLD AGE ASSISTANCE

For the information of your taxpayers, the customary annual statement is presented for your town report.

Payments of Old Age Assistance to persons applying from your town amounted to $5517.00 during the year January 1, 1942 to December 31, 1942.

The number of recipients in December, 1942 was 28.

As this program touches every community and many persons, we believe the public should know the following facts:

The increase in the cost of food, fuel, rents and services constitutes a serious problem to persons dependent on small fixed allowances and has been the cause of much concern to the Old Age Assistance Department which is responsible for the welfare of about 5,400 aged individuals now receiving assistance. In addition, there are some 500 eligible applicants who cannot yet be helped because sufficient state funds are not available.

The resources of this department and its ability to make grants are determined by the state appropriation which is matched by federal funds. The Legislature, conscious of the needs of the aged citizens of the state, has frequently given favorable consideration to this problem. The expenses of administering the program have been the lowest of any state in the Union on a comparable basis.

The advice and council of local officials and interested persons have been very valuable and are gratefully acknowledged.

Very sincerely yours.

W. ARTHUR SIMPSON, Director

REPORT OF CEMETERY COMMISSIONERS

Of the funds received for the care of lots before 1923, which were turned over by the selectmen to the cemetery commissioners, the greater part has been invested in war savings bonds, leaving in a savings deposit only $51.55. Each fund received since 1923 has when received been deposited in a separate savings account, except that funds received during the past year have been invested in bonds. The savings deposits now pay but one (1) per cent interest, which does not cover the expense of the care of the lots if the fund is not more than the $100 which has been hitherto considered sufficient.

The following new funds have been received during the past year:

Charles A. Densmore's estate	$100.00
Mrs. Mary L. Taplin	100.00
John W. Burbank	100.00
Ernest M. Young	100.00
Mrs. Myra E. Chamberlin	100.00
Hiram B. Jones	100.00
Almon C. Burgess	150.00

Received For Care of Lots.

The following sums were paid by individuals for care of lots in 1942:

$2 each—O. F. Allen, C. W. Bacon, Mrs. Mildred T. Benway, G. A. Bixby, Mrs. Rilla Blanchard, F. A. Bohonon, G. W. Bowin, Mrs. Marion Bryant, Mrs. W. R. Burgess, Harriet M. Chandler's estate, H. E. Corwin, Mrs. Jessie G. Corwin, Mrs. Maybelle H. Darling, Guy Densmore, W. A. Densmore, H. L. Dodge, Mrs. H. B. Dumont, C. W. Eastman, F. L. Fisk, Mrs. Florence M. Geoffrion, Mrs. Alice L. George, W. C. Goodwin, Mrs. Mary A. Griffin, E. B. Hatch, F. E. Hood, H. B. Jones, Carl Keneson, J. E. Kennedy, Mrs. Ade D. Little (2 years), A. E. McCullough, Mrs. Margaret McFarlane, Kath-

erine Puffer, C. E. Rigg, Mrs. H. A. Sentaney, M. L. Sleeper, T. H. Spear, C. D. Stearns, Mrs. Ethel S. Tracy, Mrs. O. D. Tracy, S. C. Wilson, H. G. Woodruff—41	$82
$4 each—Henry Clarke, Almena H. Coburn, Mrs. Cora M. Dexter, Mrs. G. H. Helmer—4	16
$3 each—Mrs. Grace M. Bixby, O. E. Burgess, L. I. Thompson—3	9
$1 each—Mrs. L. H. Bacon, C. H. Baraw, Mrs. Marion Betts, Leon W. Bugbee, Mrs. Carrie Dexter, Helen G. Dow, John Dudash, N. C. Dukett, P. G. Heath, H. A. Hodgdon, M. A. Little, Fred C. Lyon, Roy Marshall, H. J. Orr, Mrs. Nellie E. Pepper, Esther E. Smith, Mrs. L. C. Smith, W. H. Sprague, A. E. Stearns, Mrs. F. D. Tucker—20	20
Total	$127

TREASURER'S REPORT

Receipts.

Balance in checking account, Feb. 1, 1942	$155.28
Balance in savings account, Feb. 1, 1942	191.75
Received from individuals for care of lots	127.00
Received interest on funds in savings accounts	86.66
Received interest on U. S. bonds	76.75
Received interest of Joel W. Ordway fund	5.25
Received interest on savings deposit	.91
Received from H. E. Roberts cemetery fund, care of lots	10.00
Received from sale of lots	25.00
	$678.60

Disbursements.

Paid 43 orders	$571.54
Balance on hand Feb. 1, 1943	$107.06

Highland Cemetery Fund.

Balance in checking account	$94.81
Cash in treasurer's hands	12.25
Mortgage note of R. H. Burbank	400.00
U. S. bonds	5,950.00
	$6,456.06

Orders Drawn by C. N. Dearborn, Chairman.

J. B. Hill	$175.00
A. P. Morey	188.40
C. N. Dearborn	128.40
P. D. Sargent	32.80
J. M. Comstock	15.00
A. N. George	13.20
Warren Melendy	12.50
H. F. Gates	2.30
Total	$567.60

JOHN M. COMSTOCK, Treasurer.

REPORT OF TRUSTEES OF PUBLIC MONEY FOR THE WEST HILL CEMETERY

Balance on hand Feb. 3, 1942	$304.68
Received of Mrs. Theodore Gay for one-half lot	5.00
Received of Mrs. S. C. Wilson, care E. Bacon lot, 1941-1942	4.00
Received of Jesse Joslyn, care G. W. Bacon lot	2.00
Received of Alfred Rowe for double lot	20.00
Received interest on savings accounts	3.61
Received interest on separately held funds	6.04
Received of selectmen—Funds previously held by town	225.00
	$570.33
Paid for care of lots	12.00
Balance on hand	$558.33

Received of Mrs. Lila Gray, $100 for care of Gray and Salter lot, and same is invested in a government bond. Funds of which the income is to be used for care of lots.

Dudley Cabot fund	$100.00
Perley Wills fund	50.00
Loren Bacon fund	25.00
J. M. Flint fund	50.00
Abbie Moxley fund	100.00
Gray-Salter fund	100.00

There is due from Joseph Horton—$5 for one-half lot.

GEORGE E. CHASE,
For the Trustees.

TAXES ABATED

1935—Mildred Eastman	$5.36
Guy J. O'Donnell	5.36
1936—Mildred Eastman	4.94
1937—Vernon E. Armington	5.77
Donald J. Bean	5.77
Mildred Eastman	5.77
1939—Stanley M. Dumont	5.84
Harry Young	.67
1940—Lewis and Louise Coburn	12.20
Verle B. Lyon	6.10
1941—Harold B. Hill	6.30
Ruby Morris	6.30
1942—Carl M. Downing	6.30
Harrison J. Kill and wife	12.60
Orville W. Ladd	6.30
Harry L. O'Donnell	6.30
Kenneth A. O'Donnell	6.30
Total	$108.18

LEASE LAND

Received For Parsonage Right.

S. C. Wilson	$36.46
W. A. Reed,	33.65
Bacon & Whittier	24.08
	$94.19

Division of Parsonage Right Rents

United Church	$39.00
West Hill Church	19.50

Received For School Right.

W. E. Burbank	$4.50
V. R. Longley	1.50
H. C. Camp	.50
G. M. Medcalf estate	.75
Flint Bros. Lumber Co.	6.25
P. J. Heath	4.75
W. C. Lane	3.00
	$21.25

Due On School Right.

H. W. Armstrong	$11.00

TREASURER'S REPORT OF HIGHLAND AVENUE CEMETERY FUND

Balance on hand Feb. 1, 1942	$14.03
Interest received	7.97
	$22.00
Paid orders of committee	21.00
Balance in treasurer's hands	$1.00

The principal of this fund is now $795.38, deposited in a savings account in the National White River bank, Orange County branch.

JOHN M. COMSTOCK, Treasurer.

TREASURER'S REPORT OF ADA JACKSON FUND FOR CARE OF TREES ON HIGHLAND AVENUE

Nothing has been expended from this fund during the past year. It is deposited as a savings account in the National White River bank, Orange County branch. The amount now stands at $497.79.

JOHN M. COMSTOCK, Treasurer.

REPORT OF DOGS LICENSED BY TOWN CLERK

99 dogs at $2 each	$198.00
8 dogs at $6 each	48.00
4 dogs at $3 each	12.00
24 dogs on breeders' licenses	68.00
	$326.00
Less fees at 15 cents each	20.25
Amount paid to town treasurer	$305.75

JOHN M. COMSTOCK, Treasurer.

TREASURER'S REPORT OF H. E. ROBERTS CEMETERY FUND

Balance on hand Feb. 1, 1942	$588.26
Interest received	5.92
	$594.18

Paid for care of lots in 1942	10.00
Balance on hand Feb. 1, 1943	$584.18

JOHN M. COMSTOCK, Treasurer.

REPORT OF TRUSTEES OF CHELSEA PUBLIC LIBRARY AND ALDEN SPEARE MEMORIAL BUILDING

In 1942 85 books were added to the library, of which 28 were gifts, including 16 from the Book Club. Of these 49 are adult fiction (14 on rental, 21 adult non-fiction, four from the Stow fund), seven juvenile fiction, and eight juvenile non-fiction. Twelve more books are to be received from the Book Club later. The circulation for the year was 7,186.

It has become necessary to replace the heater which has been used in the library room for a good many years by a more serviceable one, and this has been done.

The following is a summary of the receipts and expenditures for the year ending January 31, 1943:

Receipts.

Appropriation of town	$150.00	
Income of Roberts fund	185.00	
Income of Stow fund	24.00	
Income of Braley fund	1.00	
Sale of old heater	15.00	
Fines	27.73	
Rentals	11.00	
Drawn from bank deposit	75.00	
		$488.73

Expenditures.

Librarian and assistants	$127.85	
Heater	108.55	
Janitor	37.50	
Books	89.08	
Periodicals	48.75	
Wood	40.00	
Kerosene	2.80	
Binding	4.99	
Repairs	3.45	
Sundries	23.38	
		$486.35

Respectfully submitted,
JOHN M. COMSTOCK,
MARY A. GRIFFIN,
NELLIE S. HOOD,
O. FAY ALLEN, JR.,
MAURICE S. BICKNELL, Trustees.

REPORT OF HEALTH OFFICER

Since Feb. 28, 1942 forty-one cases of communicable diseases have been reported to me. Whooping cough was most prevalent with 20 cases reported. There were reported eight cases of mumps, eight cases of chicken pox, and three cases of measles. One case of lobar pneumonia was also reported. One case of infantile paralysis was reported but was changed by the physician in charge to encephalitis.

Several samples of drinking water have been sent to Burlington for examination. Last reports on all systems used by the public indicate that in every case the water is clean and wholesome.

There may have been some cases of communicable disease that were not reported to the health officer and I call your attention to Sec. 5300 of the Public Laws:—"The head of a family in whose home there occurs a case of communicable disease dangerous to the public health shall immediately give notice thereof to the health officer of the town, when there is no physician in attendance." I also call your attention to Sec. 5302 P. L.:—"The head of a family or a physician who fails to give reasonable notice to the health officer of the existence of such disease shall be fined not more than fifty dollars nor less than ten dollars."

Respectfully submitted.
O. F. ALLEN, SR., Health Officer.

REPORT OF TAX COLLECTOR

During year I have collected $2,423.94 of delinquent taxes leaving uncollected $1,942.78 on lists previous to 1942. Of the 1942 taxes collected, $19,086.21, property tax; $2,738.70, poll tax. Leaving balance of $1,734.78 on property tax; $411.30 on poll tax, uncollected Feb. 1, 1943.

The detailed account and lists follow.

C. C. LIESE, Tax Collector.

Comparative Tables

Delinquent Taxes

Feb. 1, 1939	$5,766.24
Feb. 1, 1940	5,182.53
Feb. 1, 1941	6,888.95
Feb. 1, 1942	4,366.72
Feb. 1, 1943	4,082.56

Taxes Raised

1938	$21,911.20
1939	18,320.21
1940	22,450.10
1941	23,759.56
1942	23,974.69

Balance Sheet Feb. 1, 1943

	Uncollected Feb. 1, 1942	Collected	Uncollected Feb. 1, 1943
1932 Property	$10.36	.....	$10.36
1933 Polls	1.40	.....	1.40
1934 Property	5.62	.....	5.62
1934 Polls	2.46	.....	2.46
1935 Property	11.45	$2.15	9.30
1935 Polls	22.39	11.67	10.72
1936 Property	55.82	35.40	20.42
1936 Polls	56.63	17.11	39.52
1937 Property	114.74	51.37	63.37
1937 Polls	60.12	37.04	23.08
1938 Property	198.04	105.07	92.97
1938 Polls	106.53	17.94	88.59
1939 Property	394.21	221.22	172.99
1939 Polls	111.86	17.83	94.03
1940 Property	972.46	653.67	318.79
1940 Polls	164.68	34.50	130.18
1941 Property	1,707.36	981.79	725.57
1941 Polls	370.59	237.18	133.41
1942 Property	20,820.99	19,086.21	1,734.78
1942 Polls	3,143.70	2,738.70	405.00
Totals	$28,331.41	$24,248.85	$4,082.56

Delinquent Taxes Feb. 1, 1943

Allen, Harold A. and Ethel E., 2 1942 polls		$12.60
Armington, Leroy and Rosaline B., 2 1942 polls		12.60
Austin, Irene M.—		
1940 Property	$22.74	
1942 Property	41.04	
		63.78

Austin, Irene M. and Willis E., 1940 Property		12.02
Austin, Ernest G., 1942 Poll		6.30
Bearor, Arthur W.—		
1941 Property	$6.08	
1942 Poll	6.30	
1942 Poll (Blanche)	6.30	
1942 Property	6.53	
		25.21
Berry, Harold E., 1940 Property		25.20
Batchelder, Maurice J. and Carolyn F.—		
2 1938 Polls	$11.96	
1938 Property	6.44	
		18.40
Bannister, Leonard—		
1937 Poll	$5.77	
1938 Poll	5.98	
		11.75
Beede, Clyde N. and Sarah H.—		
2 1938 Polls	$10.85	
2 1939 Polls	11.68	
2 1940 Polls	12.20	
2 1941 Polls	12.60	
2 1942 Polls	12.60	
		59.93
Blakeney, David L. and Madeline A.—		
2 1942 Polls	$12.60	
1942 Property	3.43	
		16.03
Braman, Nora H., 1942 Property		57.00
Carpenter, Ernest A., 1942 Property		.96
Chambers, Herbert G. and Mabel B.—		
1941 Property	$7.60	
2 1942 Polls	12.60	
1942 Property	7.60	
		27.80
Carpenter, Manley and Florence M.—		
2 1938 Polls	$11.96	
1938 Property	1.06	
2 1939 Polls	11.68	
1939 Property	1.34	
		26.04
Chamberlain, Lena, 1936 Poll		4.94
Cloud, Ernest G. and Mabel K.—		
1938 Property	$5.39	
1940 Property	17.65	
1941 Property	87.40	
1942 Property	92.72	
		203.16
Clark, Cleveland and Harriet L.—		
2 1942 Polls	$12.60	
1942 Property	85.88	
		98.48
Coburn, Ralph H. and Anna S.—		
1941 Property	$6.26	
1942 Property	9.51	

1942 Property (Anna S.)	5.71	
		21.48
Cram, Forrest A. and Anna C., 2 1942 Polls		12.60
Daniels, Harry—		
1939 Property	$ .66	
1940 Property	1.23	
1941 Property	1.30	
1942 Property	1.29	
		4.48
Davis, Allie H., 1942 Property		11.40
Dickerman, George—		
1939 Property	$5.79	
1940 Property	16.21	
1941 Property	17.11	
		39.11
DeMerritt, Russell N., 1942 Poll		6.30
Dodge, F. Neal and Edith, 2 1942 Polls		12.60
Downing, Byron and Lillian E.—		
2 1936 Polls	$9.88	
2 1942 Polls	12.60	
		22.48
Downing, Harry and Lela I.—		
1940 Property	$29.71	
1941 Property	30.40	
2 1942 Polls	12.60	
1942 Property	30.40	
		103.11
Downing, Bernard, 1936 Poll		4.94
DuPont, Claude—		
1936 Property	$8.45	
1937 Property	11.63	
1938 Property	1.04	
1938 Poll	5.98	
		27.10
Dunham, Paul C.—		
1940 Poll	$6.10	
1941 Poll	6.30	
1942 Poll	6.30	
		18.70
Dupras, Joseph—		
1936 Property	$1.60	
1936 Poll	4.94	
		6.54
Eaton, Fred W.—		
1937 Property	$34.56	
1938 Property	38.29	
1939 Property	31.74	
1940 Property	34.19	
1941 Property	36.11	
1942 Property	36.11	
1939 Poll	1.18	
1940 Poll	6.10	
1941 Poll	6.30	
1942 Poll	6.30	
		230.88

Flanders, Anna L. and Hazel D.—		
1939 Property	$11.39	
1940 Property	32.40	
1941 Property	34.20	
1942 Property	34.20	
1942 Poll	6.30	
		118.49
Fletcher, C. B.—		
1940 Property	$11.48	
(Mayme) 1941 Poll	6.30	
1941 Property	13.49	
(Mayme) 1942 Poll	6.30	
1942 Property	17.29	
		54.86
Foster, Bessie T. S., 1942 Property		11.40
Green, Clarence L.—		
1940 Poll	$6 10	
1941 Poll	6.30	
		12.40
Goss, Mary M., 1941 Poll		6.30
Goodrich, Ben A.—		
1941 Property	$7.70	
1942 Property	12.69	
1942 Poll	6.30	
		26.69
Gilman, Frank M.—		
1939 Property	$30.12	
1942 Property	38.00	
		68.12
Gusha, Wilbur F., 1940 Poll		6.10
Hale, D. T., 1942 Property		5.71
Hartwell, Clifford S., 1942 Property		17 86
Heath, P. J. and F. J. Ackerman, 1941 Property		.95
Hill, Arthur E. and Katherine E., 2 1942 Polls		12.60
Holmes, Hazel D.—		
1938 Property	$10.81	
1939 Poll	5.84	
1939 Property	11.19	
1940 Poll	6.10	
1940 Property	9.17	
1941 Poll	6.30	
1941 Property	11.20	
1942 Poll	6.30	
1942 Property	15.96	
		82.87
Hill, J Burton and Ella N.—		
2 1938 Polls	$11.96	
2 1939 Polls	11.68	
2 1940 Polls	12.20	
2 1941 Polls	12.60	
1942 Poll	6.30	
		54.74
Hill, Norman H. and Carol O., 2 1942 Polls		12.60
Horton, Jos. E. and Hattie E.—		
1941 Property	$1.91	
2 1942 Polls	12.60	

1942 Property	1.52	
		16.03
Hood, Wm. F.'s Estate, 1942 Property		201.40
John Napoleon A., 1942 Property		36.11
Jones, Harry—		
1941 Poll	$6.30	
1941 Property	48.46	
1942 Poll	6.30	
1942 Property	47.51	
		108.57
Jones, H. Brandom—		
1941 Property	$57.00	
1942 Property	57.00	
		114.00
Keane, Annie M., 1942 Property		22.80
Kennedy, Raymond and Angelia—		
2 1941 Polls	$12.60	
2 1942 Polls	12.60	
		25.20
Kennedy, Donald W. and Bernadette E., 2 1942 Polls		12.60
Kezer, Lynn H., 1942 Poll		6.30
Kezer, Miles, 1942 Poll		6.30
Ladd, Orville—		
1934 Poll	$2.46	
1935 Poll	5.36	
1936 Poll	4.94	
1939 Poll	5.84	
1941 Poll	6.30	
		24.90
Larrabee, Persis—		
1935 Property	$3.58	
1936 Property	3.99	
1937 Property	4.10	
1938 Property	4.35	
1939 Property	4.17	
1940 Property	4.51	
1941 Property	4.76	
1942 Prosperty	4.76	
		34.22
Larrabee, John—		
1935 Poll	$5.36	
1936 Poll	4.94	
1937 Poll	5.77	
1938 Poll	5.98	
1939 Poll	5.84	
1940 Poll	6.10	
		33.99
Lane, Clinton H. and Marion C., 2 1942 Polls		12.60
LaFrancis, Everett G. and Bernice M.—		
1942 Property	$22.04	
1942 Poll	1.80	
		23.84
Lincoln, Wm. H. and Addie—		
1938 Property	$5.86	
1939 Property	18.37	

1940 Property	18.72	
1941 Property	19.00	
1942 Property	19.00	
		30.95
Luce, Ernest and Lizzie L.—		
2 1942 Polls	$12.60	
1942 Property	79.80	
		92.40
Libby, Fannie M., 1939 Poll		5.84
Lyford, Nelson, A.—		
1940 Poll	$6.10	
1941 Poll	6.30	
1941 Property	22.61	
		35.01
Lyford, Herbert G.—		
1941 Property	$49.93	
1942 Property	65.56	
		115.49
Lyon, Clyde W. and Lyla A.—		
2 1939 Polls	$11,68	
2 1942 Polls	12.60	
1942 Property	6.65	
		30.93
Lyon, Ralph O.—		
1940 Property	$13.72	
1941 Poll	5.19	
1941 Property	15.06	
1942 Polls	6.30	
1942 Property	15.96	
		57.13
Lyon, Vera M., 1942 Poll		6.30
McCullough, Dwight N. and Lucy, 1942 Property		22.80
Mattoon, Warren H., 1942 Poll		6.30
Medcalf, Geo. M.'s Estate, 1942 Property		57.00
Melvin, Friend and Winona, 1942 Property		116.47
Moulton, Royal, 1937 Property		6.54
Merchant, Ralph and Ella—		
2 1939 Polls	$8.21	
2 1940 Polls	12.20	
		20.41
Morgan, Glenn E., 1942 Property		11.51
Moulton, Raymond—		
1940 Property	$11.73	
1941 Property	65.13	
2 1942 Polls	12.60	
1942 Property	66.69	
		156.15
Nicholl, Frank D., 1942 Property		38.00
O'Donnell, Kenneth A.—		
1941 Poll	$2.22	
1941 Property	35.64	
1942 Property	34.20	
		72.06
O'Donnell, Harry and Stella B.—		
1932 Property (holds receipt from Ray S. Thresher)	$10.36	

1939 Poll (Stella)	1.69	
1940 Property	4.51	
1941 Poll	6.30	
		22.86
Ovitt, George A.—		
1934 Property	$5.62	
1935 Property	5.72	
1936 Property	6.38	
1937 Property	6.54	
1938 Property	6.96	
1939 Property	6.68	
1940 Property	7.20	
1941 Property	7.60	
1942 Property	7.60	
		60.30
Parkhurst, Fred D.'s Estate, 1942 Property		15.20
Paul, Myrtie M.—		
1938 Property	$12.77	
1939 Property	18.70	
1940 Property	14.40	
1941 Property	15.20	
1942 Property	15.20	
		76.27
Paul, Edward and Winifred—		
2 1940 Polls	$12.18	
1940 Property	3.68	
2 1941 Polls	12.60	
1941 Property	7.23	
2 1942 Polls	12.60	
1942 Property	7.79	
		56.08
Pratt, Elmer D. and Olive I., 2 1942 Polls		12.60
Perkins, Mark C.—		
1940 Property	$3.60	
1941 Property	11.40	
		15.00
Priest, LaForest H.—		
1939 Poll	$1.19	
1940 Poll	6.10	
1941 Poll	6.30	
		13.59
Russell, Earl M.—		
1940 Property	$ .78	
1941 Property	42.56	
1942 Property	41.43	
		84.77
Royce, Mandy—		
1933 Poll	$1.40	
1936 Poll	4.94	
1937 Poll	5.77	
1938 Poll	5.98	
1940 Poll	6.10	
1941 Poll	6.30	
1942 Poll	6.30	
		36.79

Rollins, George E.—		
1937 Poll	$5.77	
1938 Poll	5.98	
1939 Poll	5.84	
1942 Poll	6.30	
		23.89
Rathburn, Mary J., heirs (Dunbar)—		
1939 Property	$6.68	
1940 Property	7.20	
1941 Property	7.60	
		21.48
Reed, John A., 1939 Property		4.18
Slack, Gerald L.—		
1941 Property	$1.34	
1942 Poll	6.30	
1942 Property	1.91	
		9.55
Scoville, Helena B.—		
1941 Property	$3.27	
1942 Property	3.27	
		6.54
Scoville, Ena R.—		
1939 Property	$4.76	
1940 Property	11.33	
1941 Property	11.97	
1942 Property	11.96	
		40.02
Shaw, Robert M., 1942 Property		27.36
Smith, Harold A. and Florence—		
1939 Property	$5.85	
2 1940 Polls	12.20	
1940 Property	5.41	
		23.46
Scott, Francis J.—		
1940 Poll	$2.10	
1942 Poll	6.30	
		8.40
Sherman, Homer L. and Bessie—		
1939 Property	$11.37	
1938 Poll	5.98	
1939 Poll	5.84	
		23.19
Slack, Carroll O., 1938 Poll		5.98
Spear, Everett and Ella M.—		
1941 Property	$29.60	
1942 Property	64.23	
		93.83
Spear, Harvey N.'s Estate, 1942 Property		26.60
Stone, Edwin E.'s Estate, 1942 Property		26.60
Sweet, Clifford and Gladys, 2 1940 Polls		12.20
Taylor, Mrs. Dorothy—		
1941 Property	$7.60	
1942 Property	7.60	
		15.20

Towne, Clarence G., 1942 Poll	6.30
Thomas, Leonard O., 1942 Property	8.56
Total uncollected Feb. 1, 1943.	$4,082.56

SCHOOL DIRECTORS' REPORT

F. RAY KEYSER, CHAIRMAN.

For School Year July 1, 1941 to June 30, 1942.

Receipts.

Balance July 1, 1941	$1.99
School tax, 153 cents	9,046.48
Tuition	839.17
Lease land rents	32.25
Income Roberts fund	1,055.00
State treasurer	4,712.58
Grammar school money	95.61
Woman's club for music	50.00
Supplies and hay sold	41.40
Rent of gym	3.35
	$15,877.83
Borrowed money	1,600.00
Total receipts	$17,477.83

Expenditures.

Teachers' salaries	$9,707.00
Transportation	757.55
Transportation insurance	39.42
Janitor services	743.20
Fuel	783.16
Lights	59.74
Repairs	1,595.59
Supplies	731.17
Books	327.48
Insurance (fire)	143.14
Interest	45.98
Superintendence	1,040.28
Directors' services and expenses	106.98
Special subject (music)	187.50
Water system (No. 1)	175.00
Miscellaneous	76.60
Total expense of schools	$16,519.79

Orders for borrowed money	600.00
Total orders drawn	$17,119.79
Balance June 30, 1942	$358.04
	$17,477.83

Reconciliation of Balance.

Balance June 30, 1942	$358.04
Orders outstanding	60.51
Balance per treasurer's report	$418.55

DEBT.

Frank W. Button, 3 per cent demand note (balance)	$600.00
Orange County Branch, National White River bank in Bethel, 4 per cent note due October 8, 1942	1,000.00
	$1,600.00
Less cash balance	358.04
Net debt	$1,241.96

COMPARATIVE DEBT STATEMENT.

Year as of June 30—	
1942—net debt	$1,241.96
1941—net debt	598.01
1940—net debt	512.36
1939—net debt	232.09
1938—net debt	828.76

ITEMIZED EXPENSES.

Village School.

Teachers—		
Nelson E. Sanborn, principal	$1,800.00	
Russell N. DeMerritt, H. S.	900.00	
Irene Stafford, H. S.	900.00	
Rachel T. Lacross, 7 & 8	700.00	
Gertrude White, 5 & 6	342.00	
Helena Sargent, 5 & 6	340.00	
Helen Young, 3 & 4	700.00	
Catherine Graham, 1 & 2	700.00	
		$6,382.00

Transportation—		
Clifford Ryder	$156.20	
Albion Jones	33.00	
Sabin Densmore	31.50	
Robert Ainsworth	53.79	
Earl Russell	37.56	
Arthur Braman	48.42	
		360.47
Special subject (music)		87.50
Transportation insurance		17.35
Janitor and cleaning		640.00
Fuel		527.71
Lights		57.70
Repairs		1,459.01
Supplies		160.15
Sundries		23.00
Total		$9,714.89

Number of pupils, high school 56.
Number of pupils, elementary 89.

Meadowbrook "Superior" School (No. 1).

Teacher, Mary Walker, 35 weeks	$700.00
Transportation, Leo Dummit	38.88
Janitor and cleaning	20.25
Fuel	15.25
Lights	.98
Supplies	16.33
Sundry repairs	.84
Water system	175.00
Music	20.00
Total	$987.53

Number of pupils 10.

North Branch "Superior" School (No. 5).

Teacher, Ruth Martin, 35 weeks	$665.00
Transportation, Ernest Cloud	330.00
Transportation insurance	22.07
Janitor and cleaning	20.90
Fuel	96.84
Sundry repairs	10.60
Lights	.60
Supplies	15.86

Music	20.00
Total	$1,181.87

Number of pupils 12.

Number 8 School.

Teacher, Blanche Woodcock, 35 weeks	$647.50
Janitor and cleaning	20.50
Fuel	56.12
Repairs	6.50
Lights	.46
Supplies	1.70
Music	20.00
Total	$752.78

Number of pupils 7.

West Hill "Standard" School (No. 9).

Teacher, Queenie Bird, 35 weeks	$665.00
Transportation, Mrs. Myron Holmes	28.20
Janitor and cleaning	19.95
Fuel	56.49
Sundry (repairs)	
Sundries $7.75, repairs $25.38	33.13
Paint and painting	36.35
Supplies	1.20
Music	20.00
Total	$860.32

Number of pupils 23.

Pleasant View "Standard" School (No. 10).

Teacher, E. C. Roberts, 35 weeks	$647.50
Janitor and cleaning	21.60
Fuel	30.75
Sundry repairs	21.65
Supplies and shades	43.87
Music	20.00
Total	$785.37

Number of pupils 11.

Expenses Applying to All Schools.

Books	$327.48
Insurance	143.14
Interest	45.98

Sundries (census, postage, express, telephone tolls, stationery, etc.)	44.35
Superintendence	1,040.28
Supplies	528.82
Directors' services and expenses	106.98
Total	$2,237.03

SUMMARY.

Village school	$9,714.89
Meadowbrook (No. 1)	987.53
North Branch (No. 5)	1,181.87
Number 8	752.78
West Hill (No. 9)	860.32
Pleasant View (No. 10)	785.37
Expenses applying to all schools	2,237.03
Total expense of schools	$16,519.79

Cost Per Pupil.

	Number	Est. Av. cost per pupil.
Elementary pupils (resident)	152	$81.57
High school pupils (resident)	46	89.60
Total resident pupils	198	
Average cost per resident pupil—Elementary and high school		$73.22

	Number	Tuition charge.
Out of town elementary pupils	1	$35.00
Out of town high school pupils	10.72	804.17
Totals	11.72	$839.17

Budget Comparison For Period July 1, 1941, to June 30, 1942.

Recepits.

	(Budget for year) Estimated	(Actual receipts and expenditures) Actual
State Treasurer	$4,475.00	$4,712.58
Lease land rentals	75.00	127.86
Tuition	700.00	839.17
Income Roberts fund	1,180.00	1,055.00
Miscellaneous	.....	3.35
Supplies sold and hay	....	41.40
Woman's club, for music	50.00	50.00
Taxes	8,930.00	9,046.48
Total, actual	.....	$15,875.84
Borrowed money	.....	1,600.00
Cash balance, June 30, 1941	.....	1.99
Totals	$15,410.00	$17,477.83

Expenditures

	Estimated	Actual
Teachers' salaries	$9,900.00	$9,707.00
Transportation and transportation insurance	900.00	796.97
Janitor services	775.00	743.20
Fuel	800.00	783.16
Lights	160.00	59.74
Repairs	650.00	1,595.59
Supplies	400.00	731.17
Books	150.00	327.48
Furniture and fixtures	75.00	...
Insurance	175.00	143.14
Interest	35.00	45.98
Sundries	50.00	76.60
Superintendence	1,050.00	1,040.28
School directors	90.00	106.98
Special subject (music)	125.00	187.50
Health service	75.00	.....
Water system No. 1	.....	175.00
Totals	$15,410.00	$15,519.79
Borrowed money		600.00
Balance, June 30, 1942		358.04
Total		$17,477.83

The foregoing is our report for the school year ending June 30, 1942, from which it will be noted there is an increase of the school debt. This was unavoidable for several reasons excepting for which the school debt would have been materially reduced as planned. Unexpectedly we had to spend $175.00 on the water system at No. 1, but we now have plenty of water there; also, we were compelled to spend a little over $825.00 for a new boiler at the village building. Due to rising costs we bought all our 1942-1943 supplies in April and bought the metal ceilings and light fixtures for the High School English class room; all at a cost of about $350.00 outside of our budget plans.

F. RAY KEYSER,
E. RALPH WALKER,
ARLINE B. TITUS,
School Directors.

TREASURER'S REPORT

In Account With School Directors From July 1, 1941, to July 1, 1942

Receipts

Balance on hand July 1, 1941	$150.94
Tax of 153 cents	9,046.48
From State Treasurer	4,712.58
Income of Roberts Fund	1,055.00
Tuitions	839.17
Lease land rents	32.25
Rent of Grammar school lands (County Treasurer)	95.61
Woman's club for music teaching	50.00
For hay on school grounds	3.00
For rent of gymnasium	3.35
For sale of sundry supplies	38.40
Money borrowed	1,600.00
	$17,626.78

Disbursements

Paid school directors' orders	$17,208.23
Balance on hand June 30, 1942	$418.55

Outstanding Orders June 30, 1942

May 15, 1942, No. 390, Queenie C. Bird	$36.94
June 6, 1942, No. 421, Arthur Braman	7.20
June 20, 1942, No. 434, Nelson Sanborn	16.37
Total	$60.51

Summarized Statement of Receipts and Expenditures July 1, 1942, to January 31, 1943

Receipts

Balance, July 1, 1942 (less $60.51, outstanding orders)		$358.04
Other receipts per Treasurer's report		16,223.84
Total receipts		$16,581.88

Expenditures

Teachers' salaries		$5,198.00
Transportation	$402.11	
Transportation insurance	28.94	
		431.05
Janitor services		404.70
Fuel		681.00
Repairs		333.19
Lights		20.20
Supplies		229.05
Books		208.08
Insurance		169.52
Interest		26.33
Superintendent		540.62
Special subjects (music)		13.50
Directors' services		59.17
Stamps and stationery		7.40
School census		11.88
Telephone tolls		8.52
Borrowed money repaid		2,000.00
Sundries		3.40
Total orders drawn		$10,345.61
Unexpended balance, less outstanding orders		6,236.27
		$16,581.88

There has been withheld, in addition to the above orders, the following amounts due the Collector of Internal Revenue on account of Victory tax:

On teachers' salaries	$21.30
Janitor's salary	.20
Superintendent's salary	.90
Total	$22.40

Orders Outstanding February 1, 1943

No.			
650	Jan. 18, 1943	Katherine Whitney	$35.60
669	Jan. 28, 1943	Katherine Whitney	34.60
672	Jan. 27, 1943	Beatrice Coburn	19.86
675	Jan. 27, 1943	A. C. Parker	76.46
681	Jan. 31, 1943	Earl Russell	2.00
682	Jan. 31, 1943	E. Ralph Walker	15.00
683	Jan. 31, 1943	Arline B. Titus	15.00
684	Jan. 31, 1943	O. Fay Allen, jr.	29.17
	Total		$227.69

Budget Comparison For Period July 1, 1942, to Jan. 31, 1943

Receipts

	Budget, July 1, 1942, to June, 1943 Estimated	20 weeks of school to Jan. 31 Actual	Remainder of school year Estimated
Lease land rents	$75.00	$21.25	$53.75
Woman's club (music)	50.00	.....	10.00
Miscellaneous	...	8.23	...
Tuition	750.00	17.50	572.50
Roberts fund	1,000.00	985.00	.....
State Treasurer	4,500.00	4,628.29	.....
Taxes	9,500.00	9,563.57	.....
Totals	$15,875.00	$15,223.84	$636.25
Borrowed money		1,000.00	656.87
Balance July 1, 1942 ($418.55 less orders outstanding, $60.51)		358.04	.....
Balance Jan. 31, 1943		.....	6,236.27
		$16,581.88	$7,529.39

Expenditures

Teachers' salaries	$10,350.00	$5,198.00	$5,152.00
Transportation	900.00	431.05	468.95
Janitor services	775.00	404.70	370.30
Fuel	850.00	681.00	169.00
Lights	125.00	20.20	104.80
Repairs	650.00	333.19	316.81
Supplies	400.00	229.05	170.95
Books	150.00	208.08	OD 58.08
Furniture	25.00	...	25.00
Insurance	175.00	169.52	5.48
Interest	35.00	26.33	8.67
Superintendence	1,050.00	540.62	509.38
Director's salary & expense	90.00	59.17	30.83
Special subject (music)	250.00	13.50	236.50
Sundries	50.00	31.20	18.80
	$15,875.00	$8,345.61	$7,529.39
Borrowed money repaid		2,000.00	.....
Actual balance, Jan. 31, 1943 ($6,463.96 less outstanding orders, $227.69)		6,236.27	.....
Estimated balance, June 30, 1943			.....
		$16,581.88	$7,529.39

Proposed Budget for Period July 1, 1943 to June 30, 1944.

Teachers' salaries	$10,675.00	
Transportation	950.00	
Janitor and cleaning	775.00	
Fuel	1,000,00	
Lights	100.00	
Repairs	650.00	
Supplies	300.00	
Books	150.00	
Furniture	25.00	
Insurance	175.00	
Interest	25.00	
Superintendence	950.00	
Directors' services and expense	90.00	
Special subject (music)	250.00	
Sundries	50.00	
Borrowed money to be repaid	600.00	
Total estimated expenses		$16,765.00

Receipts (estimated).

Lease land rents	$75.00	
Woman's Club (music)	50.00	
Tuition	575.00	
Roberts fund income	990.00	
State treasurer	4,600.00	
Total estimated receipts		$6,290.00
Estimated money to be raised by town tax		$10,475.00
Total		$16,765.00

The board recommends a tax of $1.65 for the next school year, July 1, 1943 to June 30, 1944, based on a grand list of $6,000.00.

It will be noted that this tax will fall a little short of our budget. The board is making every effort to stay within its current budget with the hope that there may be something left over this year to apply on our indebtedness or our next year's budget.

Perhaps we are over confident in our ability to do this in view of the tremendously increased costs of everything our tax money is used for, but it is with a feeling that it would be too great a burden on the taxpayer to ask for more than a $1.65 tax.

The board feels that it would be a saving to the taxpayer as well as a comfort to teachers, janitor and pupils to have the village heating system and building examined by a heating expert. It is possible that storm windows, insulation or a remodelling of the present system or all three may be necessary.

There are two bills in the legislature, which may help us to obtain more state aid or to close one or two of our rural schools during the present emergency without the loss of state aid. If these bills pass, it may help us meet our next year's budget.

O. FAY ALLEN, JR.,
E. RALPH WALKER,
ARLINE B. TITUS, School Directors.

CHELSEA TOWN SCHOOL DISTRICT

TREASURER'S REPORT.

In Account With School Directors from July 1, 1942, to Jan. 31, 1943.

Receipts.

Balance on hand, July 1, 1942	$418.55
Tax of 160 cents	9,563.57
From state treasurer	4,628.29
Income of Roberts fund	985.00
Tuition	17.50
Land rents	21.25
Money borrowed	1,000.00
Two items of refund	8.23
Total	$16,642.39

Disbursements.

Paid school directors' orders	$10,178.43
Balance on hand Jan. 31, 1943	$6,463.96

To the Board of School Directors and Citizens of Chelsea:

This report is for the school year from July 1, 1941 to June 30, 1942, and is a part of the report of the Board of School Directors required by law.

Five one-room schools and the four-room Village elementary school were maintained for thirty-five weeks. The high school was in session thirty-six weeks. The average number of pupils in the elementary schools was 153, and the average daily attendance was 136.3. The average number in high school was 58, and the average daily attendance was 52.4. The average per pupil cost for elementary schools was $93.35 and for high school $72.32.

A review of pupil progress shows that of the 159 different elementary pupils enrolled, 116 were promoted one or more grades, 18 were promoted one grade on condition, 6 were not promoted, 15 transferred to other schools, and 4 dropped out of school. Of the 60 pupils enrolled in high school, 46 were promoted, 5 were promoted on condition, 2 were not promoted, 1 transferred to another school, and 6 dropped out of school.

The school buildings have had excellent care and only minor repairs are needed. The installation of a new furnace has greatly increased the comfort and welfare of pupils in the Village school. If means for partial return and reheating of air from classrooms and hallways could be provided a saving of fuel cost might be made. If the enrollment of the West Hill school continues to increase or remains as large as at present some means for lessening the load of the teacher ought to be provided. An enrollment of more than thirty pupils with eight grades is too large for consistently good work over long periods of time.

The work of the schools at present is very satisfactory. The parents and pupils have co-operated fully to meet the extra demands of war-time conditions. There is need as never before for courage and faith that everyone can meet the problems that changes require. The schools and school children can and will, with the help of the people, do all that is required in the war effort and at the same time increase their power of adjustment to a vastly different world in the future.

I am grateful to the school directors, parents, teachers, and townspeople for their support.

Respectfully submitted,

A. COURTNEY PARKER,

Superintendent of Schools.

CHELSEA VITAL STATISTICS—1942

Births.

Austin, Irene Evelyn, daughter of Willis E. and Evelyn L. (Eastman), April 23.

Austin, Neil Albert, son of Victor A. and Eunice R. (Taylor), August 8.

Beede, Mary Jane, daughter of Clyde N. and Sarah M. (Hayward), Nov. 2, (in Barre).

Button, David Walter, son of Walter F. and Ruth L. (Dodge), Oct. 19 (in Montpelier).

Button, Joseph Keith, son of Glen A. and Irene E. (Titus), Sept. 6.

Croft, Richard Jewell, son of Richard J. and Linda N. (Parker), Sept. 26.

Dukett, Nancy Lou, daughter of Nelson C. and Alma E. (Sharkey), Aug. 6.

Gardner, Elizabeth Ruth, daughter of John R. and Ruth E. (Davis), March 6 (in Barre).

Hayward, James Frederick, son of George H. and Lillian G. (Hill), June 29 (in Barre).

Kennedy, Neil Harry, son of Eugene H. and Alice L. (Downing), Sept. 14 (in Barre).

Kezer, Linda Mae, daughter of Lynn H. and Mae O. (Marble), Sept. 10 (in Barre).

LaFrancis, Lewis Grover, son of Everett G. and Bernice M. (Flint), Feb. 11.

Luce, Martha Vivian, daughter of Harold C. and Edith N. (Keyes), March 6.

Lyford, Lois Helen, daughter of Herbert G. and Gertrude N. (Doyle), March 8.

Morey, Jean Mildred, daughter of A. Paul and Florence M. (Dumont), May 7.

Perkins, Anthony Watson, son of Carl R. and Hilda L. (Judd), Dec. 3 (in Barre).

Sanborn, Carol, daughter of Forrest M. and Elizabeth M. (Packnick), Dec. 25 (in Barre).

Taylor, Virginia Antoinette, daughter of Fred W. and Antoinette G. (Verge), May 18.

Deaths

Bacon, Arthur Ellsworth, Mar. 30, aged 79 years, 11 months, 12 days.

Bohonan, Leslie Herbert, Feb. 19, aged 81 years, 3 months, 9 days.

Bohonon, Fred Herbert, Aug. 23, aged 83 years, 4 months, 6 days.

Burbank, Hattie Hinckley, Oct. 21, aged 68 years, 9 months, 7 days.

Carr, Edward E., Oct. 18, aged 78 years, 2 months, 19 days (in Tunbridge).

Dunham, Evelyn Angell, June 10, aged 33 years, 11 months, 26 days (in Randolph).

Farnham, Lilla Belle, May 8, aged 73 years, 10 months, 9 days.

Lyon, Mildred Helen, June 8, aged 43 years, 10 months, 25 days.

Morrill, Viola Stoughton, Nov. 30, aged 72 years, 5 months, 25 days (in Tunbridge).

Salter, Leon L., April 22, aged 74 years, 1 month, 2 days (in Barre).

Sanborn, Carol, Dec. 27, aged 2 days (in Barre).

Smith, Leslie Charles, April 22, aged 69 years, 8 months, 20 days.

Spear, Harvey Warren, July 29, aged 85 years, 9 months, 29 days (in Northfield).

Sprague, William Hibbard, Aug. 18, aged 75 years, 7 months, 17 days.

Marriages.

Jan. 9—George E. Rollins and Ruth A. Hoyt, both of Chelsea.

Jan. 10—Fred W. Taylor and Antoinette G. Verge, both of Chelsea.

Feb. 7—Wilson L. Grant and Anna R. DeAlmeida, both of Chelsea.

May 4—Robert B. Roberts of Chelsea and Julia T. O'Keefe of Greenwich, Conn.

June 17—Lyman A. Burbank and Helen Young, both of Chelsea.

June 24—Nelson P. Kendall and Eudah L. Mattoon, both of Chelsea.

July 6—Clarence J. Button of Chelsea and Marion I. Wood of Hartford.

July 7—Walter F. Button and Ruth L. Dodge, both of Chelsea.

Aug. 7—Evan C. Whittier of Chelsea and Margaret E. Willey of Burlington.

Oct. 27—John Hayward of Chelsea and Edith G. Carey of Newfane.

Dec. 12—Merle G. Colby and Elizabeth A. McCullough, both of Chelsea.

Dec. 27—Laurence W. Burgess of Chelsea and Ruth E. Orr of Vershire.

WARNING

The legal voters of the Town and Town School District of Chelsea are hereby notified and warned to meet at the Town Hall in Chelsea on Tuesday, the 2nd day of March, A. D. 1943, at 11:00 o'clock A. M., war time, to act on the following articles:

1. To choose a moderator and town clerk.

2. To receive and act upon the reports of the several town officers.

3. To see if the town will authorize its selectmen to appoint a road commissioner, and if so, whether one or two shall be appointed.

4. To choose all necessary officers for the town and town school district for the ensuing term.

5. To raise money to pay the indebtedness of the town and current expenses for the ensuing year.

6. To see what amount of tax the town school district will vote for the maintenance of schools.

7. To see what amount of tax the town will vote for the maintenance of highways.

8. To see if the town will authorize its selectmen to borrow money from time to time when necessary to carry on the business of the town.

9. To see if the town will vote to place its tax bills in the hands of the Town Treasurer for collection.

10. To see if the town will authorize its selectmen to contract with Chelsea Fire District No. 1 for fire protection of buildings and other property of the town outside said Fire District and within the town for the year beginning April 1, 1943.

11. To see if the town will appropriate a sum of money for the support of the Chelsea Public Library, and if so, how much.

12. To see if the town will appropriate a sum of money for the observance of Memorial day, and if so, how much.

13. To see if the town will appropriate a sum of money for civilian defense work, and if so, how much.

14. To see if the town will vote to collect taxes on real and personal property in installments.

15. To see if the town will vote to have its fiscal year end December 31, 1943.

16. To vote on these questions:

Shall licenses for the sale of malt and vinous beverages be granted in this town?

Shall spirituous liquors be sold in this town?

17. To transact any other proper business.

FRED B. SANBORN,
DEAN H. GILMAN,
O. E. BURGESS,
Selectmen.

Chelsea, Vt., Feb. 15, 1943.

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University of Vermont

WILBUR COLLECTION UNIVERSITY OF VERMONT LIBRARY

ANNUAL REPORT
TOWN OF
Chelsea, Vermont
Year ending
January 31, 1944

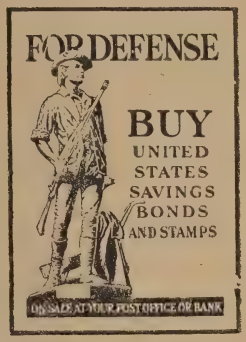
WAR ISSUE

ANNUAL REPORT

TOWN OF

Chelsea, Vermont

January 31, 1944



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BRING THIS REPORT TO TOWN MEETING

Chelsea Job Press, Printers, Chelsea, Vt.

Town Officers 1943-1944.

Moderator,		O. Fay Allen
Clerk,		J. M. Comstock
Selectmen,	Dean H. Gilman	Term expires 1944
	Oliver E. Burgess	Term expires 1945
	Angier M. J. Edwards	Term expires 1946
Treasurer,		J. M. Comstock
Overseer of Poor,		Charles F. Button
Road Commissioner,		George D. Lyford
Constable,		Chauncey C. Liese
Collector of Taxes,		Chauncey C. Liese
Listers,	Charles H. Baraw	Term expires 1944
	Percy J. Heath	Term expires 1945
	Berthold C. Coburn	Term expires 1946
Trustees of Public Money	George E. Chase,	Term expires 1944
	H. L. Hayward,	Term expires 1945
	Frank W. Button,	Term expires 1946
School Directors,	Glen A. Button	Term expires 1944
	Arline B. Titus	Term expires 1945
	E. Ralph Walker,	Term expires 1946
Auditors,	Archie H. Bailey	Term expires 1944
	O. F. Allen	Term expires 1945
	Russell G. Corwin	Term expires 1946
Trustees of Public Library,	Mary A. Griffin	Term expires 1944
	Nellie S. Hood	Term expires 1945
	O. Fay Allen, Jr.	Term expires 1946
	M. S. Bicknell	Term expires 1947
	J. M. Comstock	Term expires 1948
Superintendent of Schools,		A. C. Parker
Clerk of School Board,		Arline B. Titus
Town Grand Jurors,		E. R. Walker & O. Fay Allen, Jr.
Town Agent,		O. Fay Allen, Jr.
Surveyor of Wood and Lumber,		William A. Reed
Fence Viewers,		Guy W. Bowin
		G. Warren Cross
		E. R. Walker
Weigher of Coal,		Henry F. Gates
Pound Keepers,		M. S. Bicknell
		Everett F. Spear
Supervisor Old Age Assistance		O. Fay Allen
Cemetery Commissioners,	C. N. Dearborn	Term expires 1944
	S. C. Wilson	Term expires 1945
	Edward B. Hatch	Term expires 1946
	Percy J. Heath	Term expires 1947
	J. M. Comstock	Term expires 1948

Honor Roll

UNITED STATES ARMY

COMMISSIONED OFFICERS

Capt. Lynn Bowin
2nd Lieut. Frank V. Beck
2nd Lieut. Richard Betts
2nd Lieut. Marjorie Burbank
2nd Lieut. Arthur DeAlmeida

NON-COMMISSIONED OFFICERS

M./Sgt. Robert Hook
T./Sgt. Robert H. Button
T./Sgt. Morton S. Robbins, Jr.
S./Sgt. Lincoln DeAlmeida
S./Sgt. Robert B. Roberts
Sgt. Charles Dupras
Sgt. David C. Gilman
Sgt. Merrill Hayward
Sgt. James Horton
Sgt. Harold Walker
Com./S. Merton Jackson
T./Cpl. Chester Richards
Cpl. Alfred Boardman
Cpl. Melvin Braman
Cpl. Robert Coburn
Cpl. Victor Forrester
Cpl. Wilson L. Grant
Cpl. John R. Kennedy
Cpl. Archie McCullough, Jr.
Cpl. Stanley McCullough
Cpl. Harry L. O'Donnell
Cpl. Leland O. Richards
Cpl. William K. Roberts
Cpl. Wayland H. Sargent
Cpl. William L. Scott

FIRST-CLASS PRIVATES

Pfc. Victor Austin
Pfc. Carl DeAlmeida, Jr.
Pfc. George M. DeAlmeida
Pfc. Robert DeAlmeida
Pfc. Kenneth E. Dow
Pfc. Carl Downing
Pfc. James E. Druge
Pfc. Bezar L. Eastman
Pfc. Wilfred N. Hodgdon
Pfc. Guy J. O'Donnell
Pfc. Kenneth O'Donnell
Pfc. Floyd E. Reed
Pfc. Mage Boyce
Pfc. Eugene Slack
Pfc. Gordon Wright

PRIVATES

Pvt. Clyde Beede
Pvt. Steve Bresnak, Jr.
Pvt. Stanley Dickinson
Pvt. Wesley E. Downing
Pvt. Stanley M. Dumont
Pvt. Lyle O. Felch
Pvt. James Forrester
Pvt. Kenneth Hill
Pvt. Vernon Hook
Pvt. Walter Kennedy
Pvt. Orville Ladd
Pvt. John Liese
Pvt. Clifton Mattoon
Pvt. Harold Osmer
Pvt. John Reed
Pvt. Raymond T. Reed
Pvt. George F. Shirlock
Pvt. Robert S. Tracy
Pvt. Ray Tucker

AVIATION CADETS

A./C. Kenneth L. Colby
A./C. Pearl D. Eastman
A./C. Bruce Roberts

WACS

Pvt. Evelyn Reed

UNITED STATES NAVY

Com. Leland Jordan
Lt. Edith Burgess
Lt. Charles H. Helmer
S. 1/c Gordon Heath
C./P./M. Lawrence Darling
M.M. 2/c George A. Edwards
Ph.M. 1/c Paul Higgins
Eugene Cleremont
Winston Rogers
Francis Scott
Francis A. Dukette

U. S. MARINES

Pfc. Purl MacKiel, Jr.

NAVY SEA-BEES

S. F. 3/c Sanford Titus
Rowen E. Tucker

U. S. N. R. (SPECIAL DUTY)

Charles A. Liese

Pfc. Eugene E. Hanson
Killed in action

TOWN OF CHELSEA, VT.

1943-1944

Population, 1,007 (last census). Area, 23,818 acres. Altitude, 840 feet. Miles of highways, 92.90, of which 10 miles is State Highway.

Real and personal grand list	$5,736.33
Polls, 469	469.00
Total grand list	$6,205.33

Basis of Grand List

List value of real estate in town	$450,013.00
List value of personal property in town	128,771.00
List value of taxable property in town	$578,784.00
List value of personal property offset	5,151.00
List value of property taxed	$573,633.00
One per cent of list value of property taxed	$5,736.33
Taxable polls, 469 at $1	469.00
Grand list of town	$6,205.33

Comparative Statements

Grand List 1939 - 1943		Tax Rate 1939 - 1943	
1939	$5,836.44	1939	$3.34
1940	5,869.13	1940	3.60
1941	5,912.73	1941	3.80
1942	5,977.23	1942	3.80
1943	6,205.33	1943	3.75

Total Tax Raised

(School tax included)	Amount raised
1939—$3.34 and $2.50 old age assistance	$18,320.21
1940—$3.60 and $2.50 old age assistance	22,450.10
1941—$3.80 and $2.50 old age assistance	23,759.56
1942—$3.80 and $2.50 old age assistance	23,964.69
1943—$3.75 and $2.50 old age assistance	24,443.66

FINANCIAL CONDITION
General Town Account

Assets—What We Own

(Real estate and personal property not included.)

Uncollected taxes	$3,040.73
Due from Town of Randolph (snow road)	12.60
Due from L. W. Webster Corp. (snow road)	3.60
Due from M. J. Rogerson (snow road)	5.40
Due from U. S. Conservation Dept., on Laird farm	77.66
U. S. War Bonds (purchase price)	37.50
Cash Bal. Sanding Road Acct.	184.89
Cash Bal. Unselected Highway Acct.	23.92
Cash Bal. General Highway Acct.	15.66
Cash Bal. General Town Acct.	2,859.61
Cash Bal. Snow Road Acct.	147.39
Total assets	$6,408.96

Liabilities—What We Owe

Borrowed money, National Shawmut bank		$3,000.00
Outstanding orders—		
General account	$671.13	
General Highway account	2.86	
Unselected Highway account	18.90	
		692.89
Total liabilities		$3,692.89

Total assets	$6,408.96
Total liabilities	3,692.89
Net balance	$2,716.07

School Account Indebtedness

As of June 30, 1942	$1,241.96
Balance on hand June 30, 1943	142.24

INVENTORY OF TOWN PROPERTY

(Real estate listed as per listers' appraisal.)

Real estate—	
Laird farm	$1,000.00
Garage	1,500.00
Town forest	50.00
Town hall	10,000.00

Town barn	300.00	
North Common	200.00	
South Common	200.00	
Total		$13,300.00
Office equipment	$200.00	
Town hall equipment	200.00	
Road machine, tools, etc.	300.00	
3 Indian Pack pumps	27.00	
Chains bought and repaired	100.00	
Tractor and plow	1,000.00	
V type truck plow	200.00	
Ford truck	400.00	
		2,427.00
Material and supplies on hand—		
Lumber	$474.39	
Fuel oil, lub. oil and grease	172.25	
Wood at town hall	285.00	
Wood at garage	97.50	
Blades, noses for snow plows	98.54	
		1,127.68
Grand total		$16,854.68

School Property

School building in District No. 1	$1,000.00	
School building in District No. 2	4,000.00	
Gymnasium in District No. 2	500.00	
Athletic field	500.00	
School building in District No. 5	1,000.00	
School building in District No. 8	500.00	
School building in District No. 9	1,000.00	
School building in District No. 10	800.00	
		$9,300.00
Equipment, furniture, etc.		500.00
Books and supplies		500.00
Total		$10,300.00
Total value of town property		$16,854.68
Total value of school property		10,300.00
Total		$27,154.68

OPERATING STATEMENT

All Accounts Excepting School Account—Actual Cash Receipts

Cash on hand Feb. 1, 1943		$2,578.09
1943 taxes collected	$12,630.19	
Delinquent taxes collected	2,616.51	
		15,246.70
From State Treasurer as per Treasurer's report		4,222.48
Other receipts as per treasurer's report		2,770.63
Total receipts		$24,817.90

Disbursements

Orders drawn by selectmen for—		
General running expenses	$7,756.18	
To apply on outstanding note	6,000.00	
		$13,756.18
For unselected highway work		3,389.77
For winter roads		680.80
For sanding roads		186.20
Orders drawn by Overseer of Poor		1,345.74
Orders drawn by Road Commissioner		2,861.79
		$22,220.48
Total cash receipts		$24,817.90
Total orders drawn		22,220.48
Total unexpended		$2,597.42

PROOF OF AUDIT

Orders paid by treasurer Jan. 31, 1943, to Feb. 1, 1944—	
Selectmen's account (1943 orders)	$13,090.89
Selectmen's account (1942 orders)	8.00
Overseer's account (1943 orders)	1,345.74
Overseer's account (1942 orders)	45.00
Sanding roads account	186.20
Snow roads account	680.80
General highway account	2,858.93
Unselected highway account	3,370.87
Total orders paid	$21,586.43
Orders drawn for—	
Borrowed money	$6,000.00

General expenses	7,756.18
Sanding roads	186.20
Snow roads	680.80
General highway (Road Commr.'s account)	2,861.79
Unselected highways	3,389.77
Overseer's account	1,345.74
Total orders drawn	$22,220.48
Total orders paid	$21,586.43
Less 1942 order paid	53.00
1943 orders paid	$21,533.43
1943 orders outstanding, general account	665.29
Unselected highway account	18.90
General highway account	2.86
Total orders drawn	$22,220.48

Orders Outstanding Feb. 1, 1944

Selectmen's account—	
No. 934, Jan. 27, 1940, Ethel Wellington	$5.84
No. 727, Jan. 25, 1944, W. A. Reed	1.50
No. 730, Jan. 27, 1944, J. M. Comstock	7.75
No. 738, Jan. 31, 1944, J. M. Comstock	115.24
No. 739, Jan. 31, 1944, C. C. Liese	40.80
No. 740, Jan. 31, 1944, Orange County Branch bank	500.00
	$671.13
General highway account—	
No. 583, Jan. 4, 1944, Mrs. Harley Sutton	$2.86
Unselected highway account—	
No. 217, Dec. 31, 1943, George Wight	18.90
Total orders outstanding	$692.89

TREASURER'S REPORT

GENERAL TOWN ACCOUNT

Receipts

On hand Feb. 1, 1943—		
General account	$2,428.08	
General highway account	78.69	
Unselected highway account	10.50	
Sanding roads account	60.82	
		2,578.09
From C. C. Liese, Collector—		
Delinquent	$2,616.51	
On list of 1943	12,630.19	
		15,246.70
From State Treasurer—		
For town highways	$3,384.29	
For winter roads	24.18	
For winter maintenance	804.01	
For forest fire fighting	10.00	
		4,222.48
From U. S. Treasurer, Agricultural Conservation		62.35
From Town of Vershire, aid to Police Druge		36.26
From E. R. Walker, refund of aid to Herbert Towne		57.23
For dog licenses		296.05
For wood, lumber and hay		569.79
For sundries sold		53.04
For use of truck		914.50
For use of tractor and road machine		412.66
For use of snow plow		47.15
For lease land rent		58.50
From Roberts lighting fund		30.00
From liquor licenses		25.00
From Town of Washington for work on highway		3.50
From H. E. Downing, moving building		1.50
From justice court, fines and costs		6.60
For rent of town hall		196.50
		$24,817.90

Disbursements

Paid selectmen's orders—		
General account	$13,098.89	

Snow road account	680.80	
Unselected highway account	3,370.87	
Sanding road account	186.20	
		$17,336.76
Paid road commissioner's orders		2,858.93
Paid Overseer's orders		1,390.74
		$21,586.43
Cash on hand		3,231.47
		$24,817.90

JOHN M. COMSTOCK,
Treasurer.

REPORT OF THE SELECTMEN FOR THE YEAR ENDING JAN. 31, 1944

It is with pleasure that we call your attention to the various items of this year's report, in the general town account balance on hand of $2,188.48, unselected highway $5.02, sanding roads $184.89, general highway $12.80 and snow roads $147.39, making a total of cash on hand $2,538.58. Taxes due and uncollected $3,040.73 and the only note we owe is $3,000.00. If taxes were paid there would be a net balance of $2,579.31. During the past year we have accumulated $1,127.68 in materials and supplies for next year's use. The past year no money was hired, we were able to conduct business on our receipts, a situation that has not been possible over a long period of years. We have sold lumber to the amount of $522.61, leaving the cost of lumber on hand very low. There is still a few thousand feet more to cut on the Battey lot. There is $800.00 reserved out of the unselected highway fund to help defray the expense of the winter roads. The bridges are in good repair so far as known, and there should not be any large expense during the coming year. The town machinery is in good repair and workable.

During 1944 bushes, trees and stumps should be removed from the edges of the highway to allow for a better winter road and a chance to let sunlight in during the summer. We recommended in our budget $500.00 for this purpose.

Times now are good and the town should put its

financial structure in good condition to meet the lean years that are certainly ahead.

The present board are convinced that the delinquent taxes of $3,040.73 should be collected during the coming year and are instructing the Tax Collector to proceed according to law against those whose taxes remain unpaid after May 1, 1944.

Suggested Budget For 1944

Town hall	$375.00	Taxes assessed	$2,500.00
Town officers	900.00	Truck	450.00
Cutting bushes	500.00	Snow plows	200.00
Miscellaneous	800.00	Dog damage	100.00
Interest	100.00	Bridges	500.00
Insurance	175.00	Appropriations	300.00
Streets	400.00	Sanding roads	300.00
Commons	75.00	Snow roads	1,200.00
Tractor	700.00	Welfare Dept.	1,500.00
			$11,075.00

D. H. GILMAN,
O. E. BURGESS,
A. J. EDWARDS, Selectmen.

SELECTMEN'S ACCOUNT

Summary of Orders Drawn By Chairman For General Running Expenses to Feb. 1, 1944

Town officers	$835.58
Laird farm	79.69
Streets	397.00
Town hall and clerk's office	376.83
Ballots	8.00
Taxes assessed	2,156.72
Civilian defense	46.15
Insurance, town property	151.90
Commons	61.75
Interest	180.00
Road machine	5.00
Clara and Hoyt Battey, balance due	53.14
Borrowed money	6,000.00
Appropriations	300.00
Miscellaneous	1,003.49
Hemlock lumber, cutting, skidding, hauling and sawing	562.05

Bridges and railings	200.12
Tractor expense, labor	90.40
Tractor expense, supplies	599.49
Expense, town truck	358.82
Snow plows, expense	290.05
	$13,756.18

Town Officers

C. C. Liese, tax collector	$299.18
A. H. Bailey, auditor	17.25
O. F. Allen, auditor	16.75
R. G. Corwin, auditor	13.00
B. C. Coburn, lister	40.00
C. H. Baraw, lister	40.00
P. J. Heath, lister	40.00
J. M. Comstock, lister and making tax bill	37.40
D. H. Gilman, selectman	15.00
A. J. Edwards, selectman	15.00
O. E. Burgess, chairman selectmen	75.00
C. F. Button, overseer	50.00
O. F. Allen, health officer, services and expenses	61.76
J. M. Comstock, town clerk and treasurer	115.24
	$835.58

Laird Farm

State of Vermont, trees	$32.50
Kenneth Hill, express on trees	3.69
L. H. Sargent, setting trees	4.50
F. B. Sanborn, setting trees	4.50
Everett LaFrancis, setting trees	4.50
O. E. Burgess, setting trees	3.50
G. D. Lyford, setting trees	4.50
Donald Battey, setting trees	4.00
W. A. Reed, setting trees	4.50
Everett LaFrancis, cutting posts	8.00
O. E. Burgess, cutting posts	5.50
	$79.69

Streets

Central Vt. Public Service Corp., lighting	$375.00
H. G. Lyford, plowing sidewalks	12.00

Ralph Lyon, plowing sidewalks	10.00
	$397.00

Town Hall

Central Vt. Public Service Corp., lights	$40.88
F. E. Hood, janitor	169.98
A. F. Sanborn, labor and supplies	4.95
F. Ray and Ellen L. Keyser, water rent	12.00
Allen & Underhill, supplies	1.15
O. E. Burgess, shoveling snow and moving wood	8.00
G. D. Lyford, labor on wood	21.25
W. A. Reed, labor on wood	19.50
Sidney Gilman, labor on wood	8.50
Robert Edwards, labor on wood	5.50
Angier Edwards, labor on wood	2.75
O. E. Burgess, labor on wood	19.50
E. F. Kendall, labor on wood	3.25
J. M. Comstock, Treas., use of truck hauling wood	14.00
J. M. Comstock, Treas., wood from Laird farm	18.00
Robbins & Robbins, supplies	.76
H. G. Lyford, sawing wood	22.50
F. E. Hood, cash paid out	2.86
A. F. Sanborn, repair of lavatory	1.50
	$376.83

Ballots

Winona Melvin, assistant clerk	$2.00
Alice Walker, assistant clerk	2.00
George Bradshaw, ballot clerk	2.00
Ralph Coburn, ballot clerk	2.00
	$8.00

Taxes Assessed

H. N. Mattison, county	$119.54
C. C. Liese, fire	1.98
C. C. Liese, property	113.44
L. R. Kelley, Treasurer, state highway	713.91
Lyman Burbank, farm bureau	159.35

L. R. Kelley, Treasurer, old age assistance	1,048.50
	$2,156.72

Civilian Defense

Central Vt. Public Service Corp., lighting	$17.10
New Eng. Tel. & Tel. Co., tolls and rental	19.25
H. N. Sanborn, rope and snap for service flag	5.00
Allen & Underhill, supplies	1.55
Victor H. Wachs, instruction film	3.25
	$46.15

Insurance, Town Property

Allen & Underhill	$64.10
Farm Bureau Mutual Auto. Ins. Co.	31.00
Farmers' Co-operative Ins. Co.	2.00
Granite Mutual Fire Ins. Co.	41.60
Union Mutual Fire Ins. Co.	13.20
	$151.90

Commons

O. E. Burgess, mowing and raking	$61.75

Interest

Orange County Branch of National White River Bank in Bethel	$180.00

Road Machine

A. M. Flanders, Inc., welding	$5.00

Clara and Hoyt Battey

Balance of purchase price on hemlock	$53.14

Money Borrowed

Orange County Branch of National White River Bank in Bethel	$6,000.00

Appropriations

John Doyle, Memorial Day	$50.00
J. M. Comstock, library	150.00
E. B. Hatch, fire protection	100.00
	$300.00

Miscellaneous

Central Vt. Public Service Corp., lighting garage	$15.12
New Eng. Tel. & Tel. Co., rental and tolls	42.85
Chelsea Job Press, order book and tax notices	12.52
Chelsea Job Press, printing town reports	141.95
Alice Walker, ministerial money, West Hill church	19.50
J. M. Comstock, postage on town reports	4.45
Wheeler & Clarke, dog tags	6.57
Vermont Forest Service, 6 Indian pumps	54.00
A. F. Sanborn, labor, repairs and supplies	1.40
Byron Maynard, chains	15.00
Button Brothers, kerosene	.70
The Roscoe Printing House, chattel mortgage book	34.00
O. E. Burgess, cash paid, freight on grease and oil	.75
Everett LaFrancis, mowing and raking Higgins cemetery	3.00
O. E. Burgess, mowing and raking Old cemetery	10.00
F. B. Sanborn, scaling lumber	2.00
G. D. Lyford, piling over lumber	4.50
W. A. Reed, piling over lumber	4.50
O. E. Burgess, piling over lumber	4.50
C. C. Liese, collector, the George Ovitt tax	79.48
Frank Lougee, mowing and raking Lincoln cemetery	2.00
O. E. Burgess, scaling lumber	.75
J. M. Comstock, posts at Laird farm	9.00
F. E. Hood, dustbane	4.00
R. J. Croft, supplies	6.45
David Blakeney, mowing and raking Laird cemetery 1942 and 1943	5.00
H. W. Burbank & Son, use of water tub	2.00
Glenn Sanborn, cash paid fighting Hook fire	20.00
Allen & Underhill, supplies	12.63
E. H. Colby, axe and helve	2.85
Hazel Flanders, ministerial money for Congregational and Methodist churches	39.00
Hazel Flanders, care of town clock	24.00
South End Garage, sharpening lawn mowers	6.00
O. Fay Allen, jr., legal services	50.50
C. C. Liese, collector, taxes abated	217.42
G. D. Lyford, labor on garage wood	12.50

Charles Lyford, labor on garage wood	2.[illegible]5
W. A. Reed, labor on garage wood	12.50
Sidney Gilman, labor on garage wood	2.[illegible]5
O. E. Burgess, labor on garage wood	9.[illegible]5
E. F. Kendall, labor on garage wood	1.00
J. M. Comstock, wood from Laird farm for garage	12.00
J. M. Comstock, use of truck hauling wood to garage	9.00
D. H. Gilman, mileage, dog damage	.50
O. E. Burgess, postage	3.81
Alice Allen, mowing and raking Allen cemetery	2.[illegible]0
J. R. Salter, repairing chains	6.50
H. G. Lyford, sawing wood at garage	7.50
Allen & Underhill, labor on bridge lights	2.60
J. M. Comstock, reporting births, deaths and communicable diseases	7.75
A. M. Flanders, Inc., welding chains and hooks	30.19
A. F. Sanborn, stones at Whipple farm	22.00
	$1,003.49

Hemlock For Planks

G. D. Lyford, labor	$41.25
W. A. Reed, labor	3.75
E. F. Kendall, labor	19.00
F. B. Sanborn, labor	6.00
John Doyle, labor	3.00
O. E. Burgess, labor	44.50
Orange Taylor, labor	7.75
L. H. Sargent, labor	7.50
H. G. Lyford, labor, self and team	68.25
Guy Ladd, trucking	146.50
F. B. Sanborn, sawing and planing	214.55
	$562.05

Bridges and Railings

C. C. Liese, self and truck	$7.50
A. C. Coburn, labor	3.50
G. D. Lyford, labor	27.25
F. B. Sanborn, labor	5.75
W. A. Reed, labor	6.75
Everett LaFrancis, labor	17.50
Paul Morey, labor	5.00
D. H. Gilman, labor	6.50

H. G. Lyford, labor	9.00
Dallas Melendey, labor	4.50
O. E. Burgess, labor and cost paid for materials	43.23
Button Bros., spikes	3 64
J. M. Comstock, Treas., use of tractor	38.00
J. M. Comstock, Treas., use of truck	21.00
S. C. Wilson, gravel	1.00
	$200.12

Tractor Expense (Labor)

F. B. Sanborn	$1.00
G. D. Lyford	35.50
Kennedy's Garage	19.75
W. A. Reed	18.00
O. E. Burgess	16.15
	$90.40

Tractor Expense (Supplies)

H. F. Gates, gas and oil	$10.20
Reynolds & Son, Inc., bolts	.72
Fuller Slayton, oil and tax	49.23
E. H. Colby, gas	.43
O. E. Burgess, cash paid for parts and express	4.81
Fuller Slayton, fuel, oil	135.72
A. F. Sanborn, supplies	2.45
P. I. Perkins Co., parts	44.73
R. J. Croft, glass and parts	3.23
Kennedy's Garage, oil, etc.	8.35
Kenneth Hill, express on parts	.51
South Western Petroleum Co., oil and grease	126.25
Durkee's Garage, grousers sharpened	70.70
Durkee's Garage, welding	1.91
A. M. Flanders, repairing grousers	140.25
	$599.49

Expense Town Truck

A. M. Flanders, Inc., welding	$1.75
E. H. Colby, gas, oil and prestone	228.28
Kennedy's Garage, repairs, labor and grease	37.34
Motor Vehicle Dept., registration	10.00
Perry Auto Co., parts	35.11
D. M. Ladd, parts and express	5.15

G. F. Flint, tax stamp	5.00
Button Bros., gas	1.08
Lowell McLeod, labor and bolts	2.65
Durkee's Garage, repairs and grease	8.02
H. F. Gates, gas and oil	18.69
G. D. Lyford, having truck repaired	5.75
	$358.82

Snow Plows

W. A. Reed, labor	$8.25
G. D. Lyford, labor and bolts	15.70
F. B. Sanborn, labor and car	4.00
Kennedy's Garage, labor and repairs	19.60
Durkee's Garage, welding blade and nose	25.45
Lincoln Iron Works, blades and nose	48.12
A. M. Flanders, Inc., welding	19.50
P. J. Perkins Co., parts	121.33
O. E. Burgess, labor and cash paid for parts	13.21
H. N. Sanborn, battery	11.25
Angier Edwards, cash paid for welding	1.00
Kenneth Hill, express on blades	2.64
	$290.05

HIGHWAY DEPATMENT

Our town highway system comprises 92.90 miles of roads, divided as follows: 4.60 miles "state aid" highway, 10.75 miles of "state" highway and 77.55 miles of "town" highway. The state highway is the highway from the Tunbridge town line to the Washington town line and from the junction near the Bank block to the Vershire line. The state aid highways are the road from George Densmore's to the Brookfield line above Irving Hood's and from the junction near James Kennedy's to the Arthur Bacon place. The balance are town highways.

GENERAL HIGHWAY ACCOUNT

George D. Lyford, Road Commissioner
What We Had to Spend

Town tax of 45c	$2,792.40
From Town of Washington for road work	3.50
Balance unexpended 1942	78.69
Total	$2,874.59
Orders drawn	2,861.79
Balance unexpended	$12.80
Order No. 583 outstanding	2.86
Balance as of Treasurer's book	$15.66

GEORGE D. LYFORD,
Road Commissioner.

GENERAL HIGHWAY—1943 - 1944

Summary of Orders Drawn

Everett LaFrancis, labor	$153.25
F. B. Sanborn, labor	138.50
O. E. Burgess, labor	91.00
William Reed, labor	253.25
Dean Gilman, labor	6.00
Ray Thorne, labor	7.50
Robert Holmes, labor and team	32.00
F. D. Tucker, labor and team	28.00
L. H. Sargent, labor	82.00
Ralph Coburn, labor and team	34.00
Athol Coburn, labor	10.00
P. D. Sargent, labor and team	7.00
Raymond Kennedy, labor and team	41.00
D. F. Hale, labor and team	3.00
Donald Ramsey, labor	14.12
B. A. Goodrich, labor	4.88
G. C. Lyford, labor	4.00
Glenn Button, labor and team	21.00
Police Druge, labor	31.25
Warren Mattoon, labor and team	5.00
George M. Taylor, labor and team	20.00
Walter Druge, labor and team	51.50
Ed. Paul, labor and team	16.50
Alton Felch, labor and team	20.00
A. C. Coburn, labor	37.75

Ernest Luce, labor and team		186.50
Herbert Lyford, labor and team		59.25
Herbert Chambers, labor		12.00
Donald Battey, labor		16.00
A. P. Morey, labor		94.00
Harold Hayward, labor		31.50
George D. Lyford, labor		399.97
E. H. Colby, cement and labor		3.00
L. N. Lucas, blacksmithing		3.00
Mrs. Harley Sutton, toll		2.86
Town Treas., of Chelsea, use of tractor	$331.33	
Town Treas., of Chelsea, use of truck	472.27	
		803.60
S. C. Wilson, gravel		29.80
Allen & Underhill, order book and bond		20.75
Earl Durkee, welding		6.85
Richard Croft, shovels and hardware		7.20
A. H. Magalsky, bolts for grader		1.50
L. H. Paine, bolts		1.08
Guy Moxley, gravel		24.40
Vt. Explosives Co. Inc., explosive and caps		46.03
Total		$2,861.79

Summary

Paid for labor	$1,915.22
Paid for material	123.84
Paid for equipment	822.73
Total	$2,861.79

Highway Order Outstanding

No. 583, Jan. 4, 1944—Mrs. Harley Sutton	$2.86

UNSELECTED HIGHWAYS

G. D. Lyford, Foreman
Orders Drawn By Selectmen

Amount on hand Feb. 1, 1943	$10.50	
Received from State	3,384.29	
		$3,394.79
Orders drawn for labor	$1,934.72	
Orders drawn for materials	231.19	

Orders drawn for equipment	1,223.86	
		$3,389.77
Balance unexpended		5.02
Outstanding order No. 217		18.90
Balance as per Treasurer's book		$23.92

Orders Drawn

Robbins & Robbins, 2 reels wire, 10 lbs. staples	$11.10
Vt. Explosive Co., dynamite	18.13
G. D. Lyford, labor	338.00
W. A. Reed, labor	304.00
O. E. Burgess, labor	138.25
Forrest Sanborn, labor	22.50
Everett LaFrancis, labor	9.00
H. G. Lyford, labor	2.50
Dallas Melendey, labor	18.50
Orange Taylor, labor	31.75
L. Willard, labor	4.50
Elwin Kendall, labor	38.25
D. W. Fearon, labor	31.00
D. H. Gilman, labor	2.00
Athol Coburn, labor and dirt	25.70
Oscar Olsen, bulldozer	990.00
J. M. Comstock, Treas., use of truck	285.73
J. M. Comstock, Treas., use of tractor and grader	43.33
J. M. Comstock, Treas., plank for culverts	43.32
M. E. Tucker, truck and driver	107.10
Walter Grant, truck and driver	103.95
F. L. Lewis, truck and driver	50.40
A. H. Magalsky, truck and driver	126.00
G. F. Wight, truck and driver	130.20
E. G. Austin, truck and driver	18.90
Parker Hill, truck and driver	179.55
Town of Tunbridge, truck and driver	18.60
State of Vermont, shovel and operator	146.57
S. C. Wilson, gravel	146.00
Mrs. Harley Sutton, toll	4.94
Total	$3,389.77

Outstanding Order

No. 217, Dec. 31, 1943—George Wight	$18.90

SNOW ROADS

Orders Drawn By Selectmen

Received from State on state aid roads	$24.18	
Rec'd. from State on unselected roads	804.01	
		$828.19
Total orders drawn		680.80
Balance on hand Feb. 1, 1944		$147.39

Orders As Drawn

G. D. Lyford, labor	$278.25
W. A. Reed, labor	123.75
O. E. Burgess, labor	75.50
F. B. Sanborn, labor	78.75
E. F. Kendall, labor	5.50
E. C. Royce, labor	5.25
F. R. Thorne, labor	3.50
A. E. Hill, labor	2.50
Earle Russell, self and team	14.60
E. G. Thorne, self and team	9.50
J. M. Comstock, Treas., use of truck for plowing and snow fence	47.00
Angier Edwards, self, man and tractor	29.70
D. H. Gilman, self and truck	2.00
Alton Felch, land damage winter road	5.00
Total	$680.80

SANDING ROADS

Orders Drawn By Selectmen

Balance on hand Feb. 1, 1943	$60.82	
Amount available 1943—5c tax	310.27	
		$371.09
Total orders drawn		186.20
Balance on hand Feb. 1, 1944		$184.89

Orders As Drawn

E. F. Kendall, labor	$1.00
G. D. Lyford, labor	29.50
O. E. Burgess, labor	30.75
A. C. Coburn, labor	1.25
Orange Taylor, labor	2.25
W. A. Reed, labor	8.25
J. M. Comstock, Treas., use of truck	65.50

International Salt Co., salt	40.00
F. J. Austin, 77 yards sand	7.70
Total	$186.20

WELFARE DEPARTMENT

Comparative Table

Expended From General Fund

1939	$3,524.02
1940	2,000.82
1941	2,202.88
1942	1,317.15
1943	1,305.47

Expended From Roberts Poor Fund

1939	$1,086.91
1940	567.23
1941	552.56
1942	473.50
1943	386.51

Summary of Orders Drawn By Charles F. Button, Overseer

To Department of Public Welfare—		
Aid to dependent children		$355.18
Mrs. Persis Larrabee—		
Board and care	$70.00	
Doctor services	3.00	
		73.00
David Blakeney family—		
Board and care, Mrs. Blakeney	$20.00	
Doctor services	37.00	
Groceries and clothing	126.98	
		183.98
Fred Eaton—		
Hospital expenses	$211.63	
Doctor services	9.00	
Transportation	11.50	
		232.13
Police Druge family—		
Doctor services	$4.00	
Groceries	36.26	
		40.26

(Above refunded by Town of Vershire.)

Ed. Royce family—		
Doctor services	$11.00	
Groceries and clothing	104.39	
House rent	39.00	
		154.39
George Ovitt, groceries and clothing		117.19
Mark Dunbar, groceries and clothing		126.82
For freight on town and school commodities		24.50
For distributing commodities		12.50
For care of tramps		24.00
For postage		1.79
Total orders drawn		$1,345.74
Received from Town of Vershire		40.27
Net cost to town		$1,305.47

CHARLES F. BUTTON,
Overseer.

ROBERTS POOR FUND

Disbursements have been made from the Roberts Poor Fund for the benefit of eight persons or families to the amount of	$344.51
For flour for members of the board	42.00
Total orders drawn	$386.51

TREASURER'S REPORT

In Account With Roberts Poor Fund Board

Receipts

Balance on hand Feb. 1, 1943	$1,018.74
Received from Old Colony Trust Co., interest on fund	530.00
Received interest on savings account	5.74
	$1,554.46

Disbursements

Paid 18 orders drawn by board	$386.51
Balance on hand Feb. 1, 1943	$1,167.95

This Balance Is Made Up As Follows:

Checking account in National White River

Bank, Orange County Branch	$49.26
Savings account in same bank	1,118.69
	$1,167.95

JOHN M. COMSTOCK,
Treasurer.

OLD AGE ASSISTANCE

State House, Montpelier, Vt.

For the information of your taxpayers and because the program touches every community and a great number of its people, the customary annual statement is presented for inclusion in your town report.

The Vermont Old Age Assistance program is in its ninth year of activity. Nearly 11,000 Vermonters have received the benefit of its services and payments. It has proven a dignified and reliable method of relieving uncertainty, distress and need in old age.

To date, about 8½ million dollars has been expended in the state. The number currently receiving assistance is 5,400 persons. This is about 15 per cent of the estimated number of persons over sixty-five years of age. Since the beginning of the program, the entire expense of administration has been 4.2 per cent. The Social Security Board, Washington, D. C., has figures to show that, on a comparable basis, no other state has a better record for efficiency and economy.

Payments of Old Age Assistance to persons applying from your town amounted to $6,671.50 during the year January 1, 1943, to December 31, 1943.

The number of recipients in December, 1943, was 29.

The increase in the cost of food, fuel, rents and services constitutes a serious problem to persons dependent on small fixed allowances and has been the cause of much concern to the Old Age Assistance Department.

The advice and council of local officials and interested persons has been very valuable, and is gratefully acknowledged by the Director, his associates and field staff.

Very sincerely yours,
W. ARTHUR SIMPSON,
Director.

REPORT OF CEMETERY COMMISSIONERS

During the year all individual funds at an even hundred dollars have been withdrawn from their savings accounts and invested in war savings accounts. this materially increasing the income derived from them. The following new funds have been received during the year:

Fred H. Bohonon's estate	$100.00
Gilman Thorne's heirs	100.00
Mrs. Jessie G. Corwin	100.00
Charles W. and Grace W. Gates	100.00
Mrs. Cora M. Dexter	100.00
Carrie E. Jones' estate	26.89
Mrs. Ethel Spooner Tracy	100.00
Mrs. George A. Tracy	100.00
O. Fay and Florence D. Allen	100.00

Received For Care of Lots

The following sums were paid by individuals for care of lots in 1943:

$2 each—Mrs. Irene Austin, C. W. Bacon, Mrs. Mildred T. Benway, G. A. Bixby, Mrs. Grace M. Bixby, Mrs. C. E. Blanchard, G. W. Bowen, Harriet M. Chandler's estate, E. M. Coburn, H. E. Corwin, Mrs. Maud M. Cozzens, Guy Densmore, W. A. Densmore, C. W. Eastman, Mrs. Florence M. Geoffrion, Mrs. Marion Giles, W. C. Goodwin, Mrs. Mary A. Griffin, E. B. Hatch, Dr. R. L. Hill, T. N. Hill, F. E. Hood, H. B. Jones, F. M. Kendall, J. E. Kennedy, G. E. Kennedy, Mrs. Emma T. Lathrop, Mrs. Frances B. Ladd, A. E. McCullough, Mrs. Margaret McFarlane, Mrs. P. H. MacKeil, Roy Marshall, Mrs. Stella Melendy, C. E. Rigg, Mrs. M. J. Rivers, M. L. Sleeper, L. J. Thompson, Mrs. Ethel G. Tracy, Mrs. G. A. Tracy, G. H. Titus, S. C. Wilson, H. G. Woodruff.—42 $84.00

$4 each—Henry Clarke, Almena H. Coburn, H. L. Dodge, Mrs. Cora M. Dexter, Mrs. Alice L. George, Mrs. G. H. Helmer, K. K. Keneson, K. W. Waterson.—8 32.00

$5 each—Hazel D. Flanders, Mrs. Iola Rollins.—2 10.00

$3 each—O. E. Burgess.—1 3.00

$1.50 each—E. G. Cloud.—1 1.50

$1 each—Leroy Armington, Mrs. L. H. Bacon, C. H. Baraw, Mrs. Marion Betts, L. W. Bugbee, C. D. Burgess, G. T. Densmore, Mrs. Carrie Dexter, Helen G. Dow, Frank Dudash, P. J. Heath, H. H. Hodgdon, H. O. Ladd, H. G. Orr, Mrs. Nellie E. Pepper, Esther E. Smith, Mrs. Maude S. Smith, A. E. Stearns, Mrs. C. D. Stearns, Mrs. W. H. Sprague, Mrs. F. D. Tucker.—21	21.00
	$151.50

Orders Drawn By C. N. Dearborn, Chairman.

A. P. Morey	$260.00
J. B. Hill	284.78
C. N. Dearborn	167.75
Chelsea Job Press	4.25
A. C. Coburn	12.50
E. G. Austin	6.00
E. H. Colby	2.00
P. D. Sargent	28.80
J. M. Comstock	15.00
Total	$781.08

TREASURER'S REPORT

Receipts

Balance on hand Feb. 1, 1943	$107.06
Received from individuals for care of lots	151.50
Received from interest on funds in savings accounts	68.24
Received from interest on U. S. bonds	251.60
Received from Burbank note, principal and interest	432.00
Received interest on sundry funds	20.50
Received from H. E. Roberts Cemetery fund, care of lots	10.00
Received from sale of lots	50.00
	$1,090.90

Disbursements

Paid 61 orders	$781.08

Paid interest on temporary loan		3.33
Paid for U. S. bond		100.00
		$884.41
Balance on hand Feb. 1, 1944		$206.49

REPORT OF TRUSTEES OF PUBLIC MONEY FOR THE WEST HILL CEMETERY

Balance on hand Feb. 1, 1944			$558.33
Transferred to war bonds (Mar. 16)		$200.00	
Transferred to savings account		25.00	
Received of Emma Bradshaw for care of lot			2.00
Received of Jessie Joslyn for care of George Bacon lot			2.00
Received of Mrs. Stanley Wilson for care of Erdex Bacon lot			2.00
List of War Bonds—			
Mrs. Lila Grey	$100.00		
Mrs. Abbie Moxley	100.00		
Dudley Cabot	100.00		
Perley Wills	50.00		
J. M. Flint	50.00		
Interest on bonds to date			5.00
Separately held accounts—			
Sylvanus Hibbard	$42.00		
S. M. Carpenter	44.11		
J. D. and C. W. Goodwin	88.19		
Sprague & Shay and R. W. Sprague	132.28		
David and Wilber Dewey	176.36		
Edward Sprague	118.03		
Solomon Annis	44.10		
Loren Bacon	25.00		
Interest on same			6.65
Back interest on Abbie Moxley Acct.			2.26
Interest on savings account			3.71
Paid for mowing and care of lots		20.00	
Due from Joe Horton, half lot, $5.00			
		$245.00	$581.95
			245.00
			$336.95

GEORGE E. CHASE For Trustees.

TAXES ABATED

1936—	Bernard Downing	$4.94
	Claude Du Pont	8.45
1937—	Claude Du Pont	11.63
1938—	M. J. Batchelder and wife	18.40
	Claude Du Pont	7.02
	Homer L. Sherman	5.98
1939—	Fred W. Eaton	1.18
	Homer L. Sherman	17.21
	Harold A. Smith	5.85
1940—	Fred W. Eaton	6.10
	Clarence L. Greene	6.10
	Wilber F. Gusha	6.10
	Harold A. Smith and wife	17.61
1941—	Fred W. Eaton	6.30
	Mayme G. Fletcher	6.30
	Clarence L. Greene	6.30
1942—	Leroy Armington and wife	12.60
	Fred W. Eaton	6.30
	Mayme G. Fletcher	6.30
	Frank D. Nicholl	38.00
1943—	Thelma N. Austin	6.25
	Mayme G. Fletcher	6.25
	Pansy B. White	6.25
Total		$217.42

REPORT OF DOGS LICENSED BY TOWN CLERK

102 dogs at $2 each	$204.00
7 dogs at $6 each	42.00
2 dogs at $3 each	6.00
22 dogs on breeders' licenses	64.00
	$316.00
Less fees at 15 cents each	19.95
Amount paid to town treasurer	$296.05

TREASURER'S REPORT OF H. E. ROBERTS CEMETERY FUND

Balance on hand Feb. 1, 1943	$584.18
Interest received	5.86
	$590.04
Paid for care of lots in 1943	10.00
Balance on hand Feb. 1, 1944	$580.04

JOHN M. COMSTOCK,
Treasurer.

TREASURER'S REPORT OF HIGHLAND AVENUE CEMETERY FUND

Balance on hand Feb. 1, 1943	$1.00
Interest received	7.98
	$8.98
Paid orders of committee	6.25
Balance in treasurer's hands	$2.73

The principal of this fund is now $795.38, deposited in a savings account in the National White River Bank, Orange County Branch.

TREASURER'S REPORT OF ADA JACKSON FUND FOR CARE OF TREES ON HIGHLAND AVENUE

Nothing has been expended from this fund during the past year. It is deposited as a savings account in the National White River Bank, Orange County Branch. The amount now stands at $502.78.

LEASE LAND

Received For Parsonage Right

S. C. Wilson	$34.60
W. A. Reed	10.00
Bacon & Whittier	12.04
Madeline Blakeney	1.86
	$58.50

Division of Parsonage Right Rents

United Church	$39.00
West Hill Church	19.50

Received For School Right

H. K. Armstrong	$22.00
P. J. Heath	4.75
W. E. Burbank	4.50
Flint Bros. Lumber Co.	6.25
V. R. Longley	1.50
J. A. Bellefeuille	3.00
G. M. Medcalf estate	.75
H. C. Camp	.50
	$43.25

All lease land rents paid to date.

REPORT OF TRUSTEES OF CHELSEA PUBLIC LIBRARY AND ALDEN SPEARE MEMORIAL BUILDING

In 1943 69 books were added to the library, of which 22 were gifts, including 12 from the Book Club. Of these 19 are adult fiction (5 on rental), 16 adult non-fiction (2 from the Stow fund), and 22 juvenile fiction. The circulation for the year was 6,351.

The following is a summary of receipts and expenditures for the year ending January 31, 1944:

Receipts

Appropriation of town	$150.00	
Income of Roberts fund	170.00	
Income of Stow fund	24.00	
Income of Braley fund	5.00	
Fines	23.43	
Rentals	7.25	
Drawn from bank deposit	25.00	
		$404.68

Expenditures

Librarian and assistants	$149.60
Janitor	37.50
Books	92.42
Periodicals	38.75
Wood	45.00
Kerosene	4.36

Repairs	9.55	
Sundries	24.46	
		$401.64

Respectfully submitted,

MARY A. GRIFFIN,
NELLIE S. HOOD,
O. FAY ALLEN, JR.,
MAURICE S. BICKNELL,
JOHN M. COMSTOCK, Trustees.

REPORT OF HEALTH OFFICER

During the year from February 1, 1943 to February 1, 1944, 73 cases of communicable diseases have been reported to the Health Officer. There were reported 53 cases of German measles, 19 cases of measles and 1 case of chicken pox. These came from 39 families.

Several samples of water from various systems were sent to the State Board for examination. Last reports on all systems indicated that the water was clean and wholesome.

Doubtless there were some cases of communicable disease that were not reported to the health officer. The law requires that all cases be reported whether or not a physician is in attendance.

I deeply appreciate the assistance and advice given me by Dr. W. C. Mitchell of Tunbridge.

Respectfully submitted,

O. FAY ALLEN,
Health Officer.

REPORT OF TAX COLLECTOR

During year I have collected $2,616.51 of delinquent taxes, leaving uncollected $1,466.05 on lists previous to 1943. Of the 1943 taxes collected, $20,262.73 property tax, $2,606.25 poll taxes, leaving balance of $1,249.68 on property tax, $325.00 on poll taxes uncollected Feb. 1, 1944.

The detailed account and list follows.

C. C. LIESE, Tax Collector

Balance Sheet, Feb. 1, 1944
Delinquent Taxes

	Uncollected Feb. 1, 1943	Collected	Uncollected Feb. 1, 1944
1932 property	$10.36	.....	$10.36
1933 polls	1.40	.....	1.40
1934	5.62	$5.62	.....
1934 polls	2.46	.....	2.46
1935	9.30	9.30	.....
1935 polls	10.72	.....	10.72
1936	20.42	18.82	1.60
1936 polls	39.52	4.94	34.58
1937	63.37	56.83	6.54
1937 polls	23.08	.....	23.08
1938	92.97	91.91	1.06
1938 polls	88.59	23.92	64.67
1939	172.99	129.06	43.93
1939 polls	94.03	21.07	72.96
1940	318.79	205.46	113.33
1940 polls	130.18	57.67	72.51
1941	725.57	592.15	133.42
1941 polls	133.41	56.70	76.71
1942	1,734.78	1,045.63	689.15
1942 polls	405.00	297.43	107.57
1943	21,512.41	20,262.73	1,249.68
1943 polls	2,931.25	2,606.25	325.00
	$28,526.22	$25,485.49	$3,040.73

Delinquent Taxes, Feb. 1, 1944

Austin, Irene M.—		
1940 property	$22.74	
1942 property	41.04	
1943 property	46.14	
1943 poll	6.25	
		$116.17
Austin, Irene M. and Willis E.—1940 property		12.02
Austin, Ernest G.—1943 poll		6.25
Austin, Willis E. and Evelyn—2 1943 polls		12.50
Bearor, Arthur W. and Blanche D.—		
2 1943 polls	$12.50	
1943 property	4.13	
		16.63
Berry, Harold E.—1940 property		25.20
Bannister, Leonard—		
1937 poll	$5.77	
1938 poll	5.98	
		11.75

Beede, Clyde N. and Sarah H.—		
2 1938 polls	$10.85	
2 1939 polls	11.68	
2 1940 polls	12.20	
2 1941 polls	12.60	
2 1942 polls	12.60	
2 1943 polls	12.50	
		72.43
Braman, Ethel M.—1943 poll		6.25
Braman, Wallace H.—1943 poll		6.25
Braman, Nora H.—1942 property		57.00
Blakeney, David L. and Madeline A.—		
2 1942 polls	$12.60	
1942 property	3.43	
1943 property	3.75	
		19.78
Carpenter, Mauley and Florence M.—		
2 1938 polls	$11.96	
1938 property	1.06	
2 1939 polls	11.68	
1939 property	1.34	
		26.04
Chamberlain, Lena—1936 poll		4.94
Clark, Cleveland and Harriet L.—		
1942 property	$70.68	
2 1943 polls	12.50	
1943 property	67.88	
		151.06
Cloud, Ernest G. and Mabel K.—1943 property		67.40
Coburn, Ralph H. and Anna S.—1943 property		19.13
Cram, Forrest A. and Anna C.—2 1942 polls		12.60
Davis, Leslie J.—1943 property		63.75
Dickerman, George—		
1939 property	$5.79	
1940 property	16.21	
1941 property	17.11	
		39.11
DeMerritt, Russell N.—1942 poll		6.30
Druge, Police and Mrs.—		
2 1943 polls	$12.50	
1943 property	.94	
		13.44
Downing, Byron and Lillian E.—		
2 1936 polls	$9.88	
2 1942 polls	12.60	
1943 property	15.00	
		37.48
Dumont, J. Leo and Ruth H.—2 1943 polls		12.50
Dunham, Paul C.—		
1940 poll	$6.10	
1941 poll	6.30	
1942 poll	6.30	
		18.70

Dupras, Joseph—		
1936 property	$1.60	
1936 poll	4.94	
		6.54
Durkee, Charles R.—1943 property		9.00
Eaton, Fred W.—1943 property		35.64
Fletcher, Allen M., Jr.—1943 property		37.50
Foster, Bessie T. S.—1943 property		18.75
Fletcher, C. B.—		
1940 property	$11.48	
1941 property	13.49	
1942 property	17.29	
1943 property	13.23	
		55.49
Goss, Mary M.—1941 poll		6.30
Goodrich, Ben A.—		
1941 property	$7.70	
1942 property	12.69	
1943 property	12.52	
		32.91
Gilman, Frank M.—		
1939 property	$30.12	
1942 property	38.00	
		68.12
Grant, Leon E.—1943 property		72.39
Hale, D. T.—		
1942 property	$5.71	
2 1943 polls	12.50	
1943 property	2.07	
		20.28
Hartwell, Clifford S.—		
1942 property	$17.86	
1943 property	17.63	
		35.49
Hayward, Ardyn L.—		
1943 poll	$6.25	
1943 property	3.93	
		10.18
Hayward, Florence—1943 poll		6.25
Hayward, John—1943 poll		6.25
Hill, Arthur E. and Katherine E.—2 1943 polls		12.50
Hill, J. Burton and Ella N.—		
2 1938 polls	$11.96	
2 1939 polls	11.68	
2 1940 polls	12.20	
2 1941 polls	12.60	
1942 polls	6.30	
		54.74
Hill, Norman H. and Carol O.—		
2 1942 polls	$12.60	
2 1943 polls	12.50	
		25.10
Holmes, Hazel D.—1943 property		26.25
Horton, James E.—		
1941 property	$1.91	

1942 property	1.52	
		3.43
John, Napoleon A.—1943 property		35.64
Jones, Harry—		
1942 poll	$6.30	
1942 property	47.51	
1943 poll	6.25	
1943 property	31.89	
		91.95
Keane, Anna M.—		
1942 property	$22.80	
1943 property	22.50	
		45.30
Kendall, Elwin F.—1943 property		16.89
Kennedy, Glenn E.—1943 property		2.82
Kennedy, Raymond and Angelia—2 1943 polls		12.50
Kezer, Lynn H.—		
1942 poll	$6.30	
1943 poll	6.25	
		12.55
Ladd, Orville—		
1934 poll	$2.46	
1935 poll	5.36	
1936 poll	4.94	
1939 poll	5.84	
1941 poll	6.30	
		24.90
Larrabee, John—		
1935 poll	$5.36	
1936 poll	4.94	
1937 poll	5.77	
1938 poll	5.98	
1939 poll	5.84	
1940 poll	6.10	
		33.99
LaFrancis, Everett G. and Bernice M.—		
1942 property	$22.04	
2 1943 polls	12.50	
1943 property	21.37	
		55.91
Libby, Fannie M.—1939 poll		5.84
Libby, Frank A.—1943 property		85.95
Libby, Paul D.—1943 poll		6.25
Lyford, Nelson A.—		
1940 poll	$6.10	
1941 poll	6.30	
1941 property	22.61	
		35.01
Lyford, Herbert G. and Gertrude—		
1942 property	$65.56	
2 1943 polls	12.50	
1943 property	79.69	
		157.75
Lyon, Clyde W. and Lyla A.—2 1939 polls		11.68

Lyon, Ralph O.—		
1940 property	$10.37	
1941 poll	5.19	
1941 property	15.96	
1942 property	15.96	
1943 poll	6.25	
1943 property	15.75	
		69.48
Lyon, Vera M.—1942 poll		6.30
Mattoon, Warren H.—1943 property		75.56
Melvin, Friend and Winona—		
1942 property	$116.47	
1943 property	103.50	
2 1943 polls	12.50	
		232.47
Morey, A. Paul and Florence D.—2 1943 polls		12.50
Moulton, Royal—1937 property		6.54
Merchant, Ralph—1940 poll		5.41
Nicoletti, Emilienne, 1943 property		16.89
O'Donnell, Arthur E.—1943 poll		6.25
O'Donnell, Kenneth A.—		
1941 poll	$2.22	
1941 property	35.64	
1942 property	34.20	
1943 property	26.25	
		98.31
O'Donnell, Harry B. and Stella B.—		
1932 property (holds receipt from Ray S. Thresher)	$10.36	
1939 poll (Stella)	1.69	
1940 property	4.51	
1941 poll	6.30	
		22.86
Ovitt, George A.—1943 property		7.50
Paul, Myrtie M.—1943 property		15.00
Paul, Edward G. and Winifred—2 1943 polls		12.50
Perkins, Carl R. and Hilda L.—2 1943 polls		12.50
Perkins, Mark C.—		
1940 property	$3.60	
1941 property	11.40	
1943 property	37.50	
		52.50
Pratt, Elmer D. and Olive I.—2 1943 polls		12.50
Proctor, Harriet E.—		
1943 poll	$6.25	
1943 property	72.57	
		78.82
Priest, LaForest H.—		
1939 poll	$1.19	
1940 poll	6.10	
1941 poll	6.30	
		13.59
Royce, Mandy—		
1933 poll	$1.40	
1936 poll	4.94	

1937 poll	5.77	
1938 poll	5.98	
1940 poll	6.10	
1941 poll	6.30	
1942 poll	6.30	
1943 poll	6.25	
		43.04
Rollins, George E.—		
1937 poll	$5.77	
1938 poll	5.98	
1939 poll	5.84	
1942 poll	.47	
		18.06
Rathburn, Mary J.'s heirs—		
1939 property	$6.68	
1940 property	7.20	
1941 property	7.60	
		21.48
Slack, Gerald L.—		
1943 poll	$6.25	
1943 property	2.25	
		8.50
Scott, Francis J. and Barbara J.—2 1943 polls		12.50
Slack, Carroll O.—1938 poll		5.98
Spear, Everett F.—		
1942 property	$64.23	
1943 property	34.69	
		98.92
Stone, Edwin E.'s estate—1942 property		26.60
Sweet, Clifford and Gladys—2 1940 polls		12.20
Tucker, Ray—1943 poll		6.25
Thomas, Leonard O.—		
1942 property	$8.56	
1943 property	8.44	
		17.00
		$3,040.73

SCHOOL DIRECTORS' REPORT

F. RAY KEYSER, CHAIRMAN

For School Year July 1, 1942 to June 30, 1943

Receipts

Balance July 1, 1942	$358.04
School tax, 160 cents	9,563.57
Tuition	624.50
Lease land rents	114.05
Income Roberts fund	985.00
State treasurer	4,628.29
Woman's Club	5.00

Refund, J. I. Holcomb Co.		3.50
Rebate, interest		4.73
		$16,286.68
Borrowed money		1,000.00
Total receipts		$17,286.68

Expenditures

Teachers' salaries—		
Paid teachers	$9,896.57	
Paid Col. Intl. Rev.	60.80	
		$9,957.37
Transportation		813.87
Transportation insurance		28.94
Janitor services		746.70
Fuel		818.03
Lights		55.50
Repairs		341.69
Supplies		259.66
Books		266.87
Insurance (fire)		169.52
Interest		26.33
Superintendence		922.92
Directors' services and expenses		63.59
Music		13.50
Miscellaneous		59.95
Total expense of schools		$14,544.44
Borrowed money repaid		2,000.00
Total orders drawn		$16,544.44
Unexpended balance		$742.24
		$17,286.68

Reconciliation of Balance

Balance as per treasurer's report	$798.16
Due from Town of Tunbridge (tuition)	225.00
	$1,023.16
Less outstanding order 6 - 30 - 43	280.92
Unexpended Bal. School Acct. 6 - 30 - 43	$742.24

Financial Condition

Treasurer's balance		$798.16
Tuition due from Town of Tunbridge		225.00
		$1,023.16
Less—		
Outstanding orders	$280.92	
Frank W. Button 3% note	600.00	
		880.92
School Dept. balance		$142.24

COMPARATIVE DEBT STATEMENT

Year as of June 30—	
1939—net debt	$232.09
1940—net debt	512.36
1941—net debt	598.01
1942—net debt	1,241.96
1943—Balance	142.24

ITEMIZED EXPENSES

Village School

Teachers—		
Urban Wakefield, principal	$1,850.00	
Russell Demeritt, H. S.	525.00	
Louise C. Walker, H. S.	525.00	
Adele Gordon, H. S.	950.00	
Rachel T. Lacross, 7 & 8	717.50	
Helena M. Sargent, 5 & 6	717.50	
Mary Walker, 3 & 4	717.50	
Glendine Boynton, 1 & 2	682.50	
		$6,685.00
Transtportation—		
Clifford Ryder	$155.40	
Albion Jones	38.78	
Glen Button	31.60	
Arthur Braman	50.22	
Earl Russell	34.32	
Robert Ainsworth	48.18	
Carl White	8.70	
Eugene Berard	2.60	
Dudley Nichols	32.10	
		401.90
Transportation insurance		28.94
Janitor and cleaning		640.00
Fuel		722.44

Lights	51.00
Repairs	272.44
Supplies	193.84
Sundries	27.95
Total	$9,023.51

Number of pupils, high school 44
Number of pupils, elementary 90

Meadowbrook "Superior" School (No. 1)

Teacher, Mrs. Katherine Whitney, 35 weeks	$630.00
Transportation, Leo Dumont	38.64
Janitor and cleaning	20.75
Fuel	36.63
Repairs	7.50
Total	$733.52

Number of pupils 8.

North Branch "Superior" School (No. 5)

Teacher, Ruth Martin, 35 weeks	$700.00
Transportation, Ernest Cloud	127.00
Transportation, Angier Edwards	220.93
Janitor and cleaning	21.00
Fuel	2.06
Sundry repairs	11.10
Supplies	21.45
Total	$1,103.54

Number of pupils 18.

Pleasant View "Standard" School (No. 10)

Teacher, Elmer C. Roberts, 35 weeks	$647.50
Janitor and cleaning	22.65
Fuel	33.40
Supplies	15.77
Repairs	4.39
Total	$723.71

Number of pupils 6.

Number 8 School

Teacher, Blanche Woodcock, 35 weeks	$665.00
Janitor and cleaning	22.50
Fuel	1.50
Paint and painting	42.90

Supplies	6.13
Total	$738.03

Number of pupils 5.

West Hill "Standard" School (No. 9)

Teacher, Mrs. Beatrice D. Coburn, 35 weeks	$717.50
Transportation, Mrs. Hazel Holmes	25.40
Janitor and cleaning	21.00
Fuel	22.00
Supplies	12.26
Total	$798.16

Number of pupils 28.

Expenses Applying to All Schools

Books	$266.87
Insurance (fire)	169.52
Interest	26.33
Sundries, (census, stationery, postage, telephone tolls, express, graduation expenses, etc.)	56.20
Superintendence	922.92
Supplies	12.97
Directors' services	59.17
Total	$1,513.98

SUMMARY

Village school	$9,023.51
Meadowbrook (No. 1)	733.52
North Branch (No. 5)	1,103.54
Number 8	738.03
West Hill (No. 9)	798.16
Pleasant View (No. 10)	723.71
Expenses applying to all schools	1,513.98
Total expense of schools	$14,634.45

Cost Per Pupil

	Number	Est. Av. cost per pupil
Elementary pupils (resident)	150	
High school pupils (resident)	38	
Total resident pupils	188	

Average cost per resident pupil— Elementary and high school		$74.52
	Number	Tuition charge
Out of town elementary pupils	5	$174.50
Out of town high school pupils	6	450.00

Budget Comparison For Period July 1, 1942, to June 30, 1943.

Receipts

	Estimated	Actual
State Treasurer	$4,500.00	$4,628.29
Lease land rentals	75.00	114.05
Tuition	750.00	624.50
Income Roberts fund	1,000.00	985.00
Woman's club	50.00	5.00
Taxes	9,500.00	9,563.57
Refund, J. I. Holcomb Co.		3.50
Rebate, interest		4.73
Total, actual		$15,928.64
Borrowed money		
Cash balance, June 30, 1942		358.04
Total	$15,875.00	
Due on tuition, Tunbridge		225.00
Due on tuition, Randolph	(Paid July 29)	140.00

Expenditures

	Estimated	Actual
Teachers' salaries	$10,350.00	$10,045.00
Transportation and transportation insurance	900.00	842.81
Janitor services	775.00	746.70
Fuel	850.00	818.03
Lights	125.00	55.50
Repairs	650.00	341.69
Books	150.00	266.87
Supplies	400.00	259.66
Insurance	175.00	169.52
Interest	35.00	26.33
Sundries	50.00	56.20
Superintendence	1,050.00	922.92
School Directors	90.00	67.34
Music	250.00	13.50
Furniture	25.00	
	$15,875.00	$14,632.07

TREASURER'S REPORT

In Account With School Directors From July 1, 1942, to July 1, 1943

Receipts

Balance on hand July 1, 1942	$418.55
Tax of 160 cents	9,563.57
From State Treasurer	4,628.29
Income of Roberts fund	985.00
Tuitions	399.50
Lease land rents	32.25
Rent of Grammar school lands (from County Treasurer)	81.80
Woman's Club, for music teaching	5.00
Sundries	8.23
Money borrowed	1,000.00
	$17,122.19

Disbursements

Paid school directors' orders	$16,324.03
Balance on hand June 30, 1943	$798.16

Outstanding Orders July 1, 1943

No.		
825	May 1, 1943—Arthur Braman	$9.00
854	June 1, 1943—Glendine Boynton	19.08
864	June 16, 1943—Beatrice D. Coburn	19.95
865	June 18, 1943—Elmer C. Roberts	18.03
866	June 24, 1943—Arthur Braman	9.72
867	June 24, 1943—Albion Jones	7.20
868	June 24, 1943—Robert Ainsworth	6.60
871	June 24, 1943—Carl White	3.00
872	June 24, 1943—Eugene Berard	1.50
874	June 24, 1943—Dudley Nichols	32.10
875	June 24, 1943—Leo Dumont	12.48
876	June 24, 1943—A. C. Parker	74.46
877	June 24, 1943—E. M. Young	59.80
878	June 24, 1943—Allen & Underhill	6.00
	Total	$280.92

Summarized Statement of Receipts and Expenditures July 1, 1943, to Jan. 31, 1934

Receipts

Expenditures

Teachers' salaries		$4,554.10
Transportation	$415.51	
Transportation insurance	14.52	
		430.03
Janitor service		427.80
Fuel		430.73
Repairs		568.19
Lights		165.76
Supplies		326.84
Books		177.42
Furniture		63.92
Insurance		152.39
Interest		26.33
Superintendent		526.35
Derectors' service		80.00
School census		11.29
Sundries		41.37
Borrowed money repaid		2,000.00
To Collector of Internal Revenue for Victory tax on: Teachers' salaries, janitor service, and superintendent's salary		266.60
Total orders drawn		$10,249.12

Budget Comparison, July 1, 1942, to June 30, 1943

Receipts

	Budget Estimate	To Jan. 31, Actual	Remainder of School Year Estimate
Lease land rents	$75.00	$32.25	$42.75
Tuition	575.00	225.00	350.00
Roberts fund income	990.00	1,065.00	75.00
Woman's club (music)	50.00	. . .	50.00
State Treasurer	4,600.00	4,645.13	45.13
Total	$6,290.00	$5,967.38	$322.62
Estimated money to be raised by town tax	10,475.00	$10,238.79	
Total	$16,765.00		

Expenditures

	Budget Estimate	To Jan. 31, Actual	Remainder of School Year Estimate
Teachers' salaries	$10,675.00	$4,554.10	$6,120.90
Transportation	950.00	415.52	534.48
Janitor services	775.00	427.80	347.20
Fuel	1,000.00	430.73	569.27
Lights	100.00	165.76	O. D. 65.76
Repairs	650.00	568.19	81.81
Supplies	300.00	326.84	O. D. 26.84
Books	150.00	177.42	O. D. 27.42
Furniture	25.00	63.92	O. D. 38.92
Insurance	175.00	166.91	8.09
Interest	25.00	26.33	O. D. 1.33
Superintendance	950.00	526.35	423.65
Directors' salaries & expense	90.00	80.00	10.00
Special subject	250.00	....	250.00
Sundries	50.00	52.66	O. D. 2.26
	$16,165.00	$7,982.53	$8,182.47
Borrowed money repaid			$2.000.00

Proposed Budget For Period July 1, 1944 to June 30, 1945.

Teachers' salaries	$11,145.00	
Transportation	950.00	
Janitor and cleaning	825.00	
Fuel	1,000.00	
Lights	100.00	
Repairs	700.00	
Supplies	400.00	
Books	250.00	
Insurance	175.00	
Interest	30.00	
Superintendence	950.00	
Directors' services and expense	90.00	
Music	35.00	
Sundries	50.00	
Total estimated expenses		$16,700.00

Receipts (Estimated)

Lease land rents	$75.00
Roberts fund	1,050.00

Tuition	525.00	
State Treasurer	4,600.00	
Total estimated receipts		$6,250.00
Estimated money to be raised by town tax		$10,550.00
Total		$16,800.00

The board feels that in order to maintain the same standard of schools and teaching staff with the increased prices it will be necessary to raise a tax of $1.70 for the next school year, July 1, 1944, to June 30, 1945, and would recommend the same, based on the grand list of 1943.

Due to the increased prices our books, supplies, repairs, etc., as well as teachers' salaries are and will be higher than in the past.

This year two rural schools, numbers Eight and Ten, were closed due to teacher shortage. However, since the new legislation this makes no loss in State revenue.

The Village school building has been partly insulated.

A Commercial course, which we feel is very beneficial and is a fine addition, has been offered in the high school this year.

ARLINE B. TITUS,
GLEN BUTTON,
E. RALPH WALKER,
School Directors.

School Directors' Orders Outstanding Feb. 1, 1944

No.			
45	Dec. 18, 1943	George Bradshaw	$3.00
73	Dec. 29, 1943	Clyde Sanborn	7.00
88	Jan. 8, 1944	Paul Libby	3.00
106	Jan. 14, 1944	A. S. Barnes & Co.	2.60
108	Jan. 14, 1944	Silver, Burdett Co.	3.30
124	Jan. 22, 1944	Clyde Sanborn	7.00
			$25.90

CHELSEA TOWN SCHOOL DISTRICT

TREASURER'S REPORT

In account With School Directors from July 1, 1943, to Jan. 31, 1944.

Receipts

Balance on hand July 1, 1943	$798.16
Tax of 165 cents	10,238.79
From State Treasurer	4,645.13
Income from Roberts fund	1,065.00
Tuition	225.00
Lease land rent	32.25
Refund on insurance	1.75
Money borrowed	2,000.00
	$19,006.08

Disbursements

Paid School Directors' order	$10,504.14
Balance on hand Jan. 31, 1944	8,501.94
	$19,006.08

JOHN M. COMSTOCK, Treasurer

ANNUAL REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Board of School Directors and Citizens of Chelsea:

This report is for the school year from July 1st, 1942, to June 30th, 1943, and is a part of the report of the Board of School Directors required by law.

Five one-room schools and the Village Graded school were maintained for thirty-five weeks. The high school was in session thirty-six weeks. The average elementary school enrollment was 149, and the average daily attendance was 136.14. The average high school enrollment was 40, and the average daily attendance was 37.3. The average teachers' salary was for elementary schools $679.72, and for high school $985.70. Sixteen elementary pupils were transported at an average cost of $52.67.

A review of pupil progress shows that of the 160 different elementary pupils enrolled, 120 were promoted one or more grades, 17 were promoted one grade conditionally, 6 were not promoted, and 17 transferred to other schools. Of the 44 enrolled in high school, 39 were promoted, one was promoted conditionally, three transferred to other schools, and one dropped out of school. The total subject enrollment was 183, and the number of subjects failed was two.

The school buildings are, for the most part, in very good condition, and only minor repairs need to be expected during the coming year. The problem of keeping a complete staff of teachers, however, is becoming increasingly difficult. More than one hundred schools in the state have had to close. It is estimated by a reliable authority that two hundred more will have to close in 1944 because no teachers can be found to teach them. In many communities school taxes are about as high as the people can pay. In this situation and to meet problems due to war-time conditions the statewide, post-war plan for the schools is a clear recognition of the obligation of the state to equalize educational opportunity for all of the children of all of the people. The wisdom of this plan, I feel, will appeal to everyone.

Respectfully submitted,

A. COURTNEY PARKER,
Superintendent of Schools.

CHELSEA VITAL STATISTICS—1943

Births

Allen, Cheryl Jane, daughter of O. Fay, Jr., and Julia H. (Gale), Sept. 7 (in Barre).

Austin, Carl Latham, son of Willis E. and Evelyn L. (Eastman), May 21.

Bacon, Alvan Hovey, son of Leonard H., Jr., and Fannie E. (Whittier), April 8 (in Barre).

Beede, Leo John, son of Clyde N. and Sarah M. (Hayward), Oct. 28 (in Montpelier).

Bellefeuille, Donald John, son of John A. and Shirley H. (MacKeil), Sept. 28.

Blakeney, John Lester, son of David L. and Madeline A. (Fletcher), Oct. 3.

Burbank, Susan Nellie, daughter of Lyman A. and Helen (Young) June 30 (in Randolph).

Gilman, Rhoda Mae, daughter of Roger C. and Clara A. (Titus), June 17 (in Barre).

Hayward, Shirley Marie, daughter of Harold W. and Marie (Brooks), Jan. 7 (in Barre).

Locke, Loraine Frances, daughter of Henry D. and Ruth M. (Laber), Dec. 30 (in Barre).

Maynard, Robert Wayne, son of Byron B. and Doris M. (Ploof), Aug. 7.

Osmer, Harold Edwin, son of Harold E. and Edith (Bowley), Mar. 24.

Paul, Catherine May, daughter of Edward G. and Winifred V. (Stone), Sept. 16.

Pike, Virginia Ann, daughter of Almont S. and Ruby F. (Gates), Mar. 18 (in Barre).

Rushworth, Michael Berry, son of Irvin S. and Janice M. (Berry), Apr. 29 (in Barre).

Swanwick, Joel Francis, son of Joseph F. and Barbara (Gilman), Aug. 6 (in Burlington).

White, Carola Ann, daughter of Carl S. and Pansy B. (Cameau), Apr. 25 (in Barre).

Whittier, Sherry Evanne, daughter of Evan C. and Margaret E. (Willey), May 26 (in Barre).

Deaths

Eixby, Belle Cora, Jan. 14, aged 81 years, 8 months, 4 days (in Barre).

Darling, Emma Lydia, July 8, aged 76 years, 5 months, 21 days (in Northfield).

Davis, Ernest Orin, Apr. 28, aged 58 years, 1 month, 17 days (of Barre).

Flanders, Anna Lucille, Apr. 15, aged 89 years, 11 months, 24 days (in Barre).

Larkin, Clara Asenath, May 22, aged 73 years, 4 months, 6 days (in Montpelier).

Larrabee, Persis A., May 27, aged 86 years, 6 days (in Tunbridge).

Lincoln, William Henry, Aug. 1, aged 84 years, 3 months, 27 days.

Lougee, George Ernest, Feb. 28, aged 72 years, 7 months, 11 days.

McIntire, Clarence Fillmore, Dec. 30, aged 85 years, 16 days (in Yarmouth, Me.)

Marriages

Feb. 8—Clayton E. Woodworth of Chelsea and Arlene R. Wagner of Brookfield.

June 18—Reginald G. Tomlinson of Tunbridge and V. Jacqueline Chaffee of Chelsea.

Sept. 7—Leon W. Jones of Roslindale, Mass., and Josephine I. Colon of Jamaica Plain, Mass.

Oct. 7—E. Pember Morrill and Florence H. Roberts, both of Chelsea.

Dec. 27—Robert C. Holmes of Chelsea and Lottie G. Parker of Brookfield.

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15. To see if the town will vote to fix the compensation of town officers, and if so, at what amounts.

16. To see if the town will instruct the selectmen to purchase a bulldozer suitable to be used with the RD-6 Caterpillar Tractor.

17. To see if the town will vote to have its fiscal year end December 31, 1944.

18. To vote on these questions:

Shall licenses for the sale of malt and vinous beverages be granted in this town?

Shall spirituous liquors be sold in this town?

19. To transact any other proper business.

DEAN H. GILMAN,
O. E. BURGESS,
ANGIER EDWARDS,
Selectmen.

Chelsea, Vt., Feb. 16, 1944.

WARNING

The legal voters of the Town and Town School District of Chelsea are hereby notified and warned to meet at the Town Hall in Chelsea on Tuesday, the 7th day of March, A. D. 1944, at 11:00 o'clock A. M., war time, to act on the following articles:

1. To choose a moderator and town clerk.

2. To receive and act upon the reports of the several town officers.

3. To see if the town will authorize its selectmen to appoint a road commissioner, and if so, whether one or two shall be appointed.

4. To choose all necessary officers for the town and town school district for the ensuing term.

5. To raise money to pay the indebtedness of the town and current expenses for the ensuing year.

6. To see what amount of tax the town school district will vote for the maintenance of schools.

7. To see what amount of tax the town will vote for the maintenance of highways.

8. To see if the town will authorize its selectmen to borrow money from time to time when necessary to carry on the business of the town.

9. To see if the town will vote to place its tax bills in the hands of the Town Treasurer for collection.

10. To see if the town will authorize its selectmen to contract with Chelsea Fire District No. 1 for fire protection of buildings and other property of the town outside said Fire District and within the town for the year beginning April 1, 1944.

11. To see if the town will appropriate a sum of money for the support of the Chelsea Public Library, and if so, how much.

12. To see if the town will appropriate a sum of money for the observance of Memorial day, and if so, how much.

13. To see if the town will vote to collect taxes on real and personal property in installments.

14. To see if the town will vote to exempt from taxation for a period of five years real estate in the form of farms purchsed and occupied by members of the military forces of the United States in the so-called World War Two.

(Continued on inside of back cover)

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Worcester, Mass.